

# Local Government Rating System Review

WHAT WE HEARD:  
A REPORT OF THE CONSULTATION

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# 1. Introduction to What We Heard

The Local Government Rating System Review Panel has undertaken a multi-faceted three-month consultation to provide an opportunity for all Victorians to have their say on the local government rating system.

This report is unadorned by any analysis, conclusions or assessment of claims and opinions by the Panel so as to allow the Victorian community to see what has been said about the rating system and to promote transparency of the Review.

Each of the sections in this report provides an overview of different views on the major topics of the Review as presented in the Panel's Discussion Paper published in July 2019.

Each of these major topics is broken up into sub-topics and includes quotes from written submissions and the online survey to highlight an important point or where an issue was well summarised. The results of the online survey, which received 3,259 responses are provided at Chapter 5.

In testing the major topics of the Review with the participants of the consultation process, the Panel has been able to discern the following emerging general perspectives related to the issues of equity and fairness:

**Concerns about a disconnect between rates and capacity to pay** when the highest and best use market value of land and, therefore rates, are driven up by increased urbanisation or intensification of land production. This is disconnected with the rate payer's intention to sell his or her land and with the income they earn from the land.

**Concerns about uneven wealth tax** when the so-called 'wealth' attributed to the ownership of the property is being taxed more heavily in regional and rural areas than in metropolitan areas, particularly when the average income in the former tends to be lower than the latter.

**Concerns about discriminatory input tax** (particularly by farmers and retirees) when rates appear to tax some factors of production (i.e. land) but not others and appear to tax some forms of capital investment (e.g. a retirement village home) more highly than others (e.g. a home in a lifestyle/residential village).

**Concerns about disconnect between rates and services** by people who do not have access to or are using fewer council services funded by their rates contribution. This is exacerbated when people perceive that councils do not plan and manage services according to their own views about what the community needs.

**Individualised rating** leads to a lack of understanding of how the contribution of individual property owners compares to others, how rates are distributed across the whole council and how the system as a whole works.

**Concerns about a lack of social validity of exemptions** when some or all of the rate exemptions provided in legislation lead to apparently uneven treatment of property owners who may not be directly contributing to their communities. This is especially concerning when the ratepayer perceives that the exempted property owner is imposing costs on councils and is therefore subsidised by the ratepayer.

**Concerns about inconsistent approaches to ratepayer hardship and complaints** when the process for discounts and rebates is not clear, transparent or easily accessed and navigated.

This Report aims to capture all the major themes, along with ideas and suggestions for improvement. It also categorises the level of discussion about many major themes covered over the consultation with a ranking of either:

- ▶ **major** ◀
- **moderate** ■ or
- **minor** ●

Nevertheless, in the context of a complex system that affects all Victorians, we may not have covered everything that has been written or said to the Panel.

Therefore, all the submissions to the Panel have been published on the Review's website, [www.engage.vic.gov.au/rating-review](http://www.engage.vic.gov.au/rating-review), along with the online survey results. Owing to the personal information contained in submissions (such as addresses and individual rate notice information), the Panel has ensured that such personal information in published submissions has been redacted in accordance with the *Privacy and Data Protection Act 2014*.

This report also contains some references to technical or legal concepts related to the rating system. We would encourage readers to consult Chapter 3 of the Panel's Discussion Paper (available

on the Review [website](https://engage.vic.gov.au/rating-review)<sup>1)</sup> for an overview of the rating system and its components.

The input from the community as expressed in this report will be an important influence on shaping the views of the Panel, along with other relevant reports, research and data.

The Panel will state their views and recommendations in the final report due by 31 March 2020.



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<sup>1</sup> <https://engage.vic.gov.au/rating-review>

## 2. Approach to the Consultation

The engagement and consultation process for the Review was designed to ensure a wide range of voices and viewpoints were heard.

The Panel's priorities for the consultation and engagement were:

- To announce to the community and stakeholders that Victoria's rating system is being reviewed.
- To clearly communicate what is included in the scope of the Review and what is not.
- To encourage and enable state-wide engagement in the Review and generate meaningful information to inform the Panel's work.
- To increase informed participation by using facts, evidence and open inquiry to shape public engagement and drive the consultation.

The target audiences for the consultation were:

- Victorian ratepayers – including businesses and residents, particularly low-income residents and those living in regional and rural locations.
- Peak bodies, industry associations and advocacy groups.
- Victoria's 79 councils – metropolitan, rural and regional councillors and Mayors, CEOs and staff.

The consultation design featured a range of ways for people to engage and interact with the Review including:

- Short video on how rates work
- Discussion paper
- Information sheets
- Online survey
- Newspaper and online advertising via social media
- Radio interviews
- Invitation for written submissions
- Short online submissions (online form)
- Local government-specific submissions
- Public forums in 17 locations around Victoria
- Council forums (for councillors and relevant staff) in 17 locations around Victoria

**Table 1: List of public forums and attendee numbers**

Location	Council	Public
Geelong	9	9
Mildura	6	12
Hamilton	9	7
Warrnambool	17	3
Colac	7	11
Swan Hill	11	23
Bendigo	18	10
Wodonga	25	15
Mansfield	14	26
Bairnsdale	10	48
Seymour	6	18
Broadmeadows	4	3
Traralgon	10	40
Horsham	13	31
Ballarat	8	30
Knox	20	11
Melbourne CBD	21	36
<b>Total</b>	<b>208</b>	<b>333</b>

Further public hearings for submitters who were invited to explain some aspects of their submissions were held in Melbourne on 13-14 November 2019.

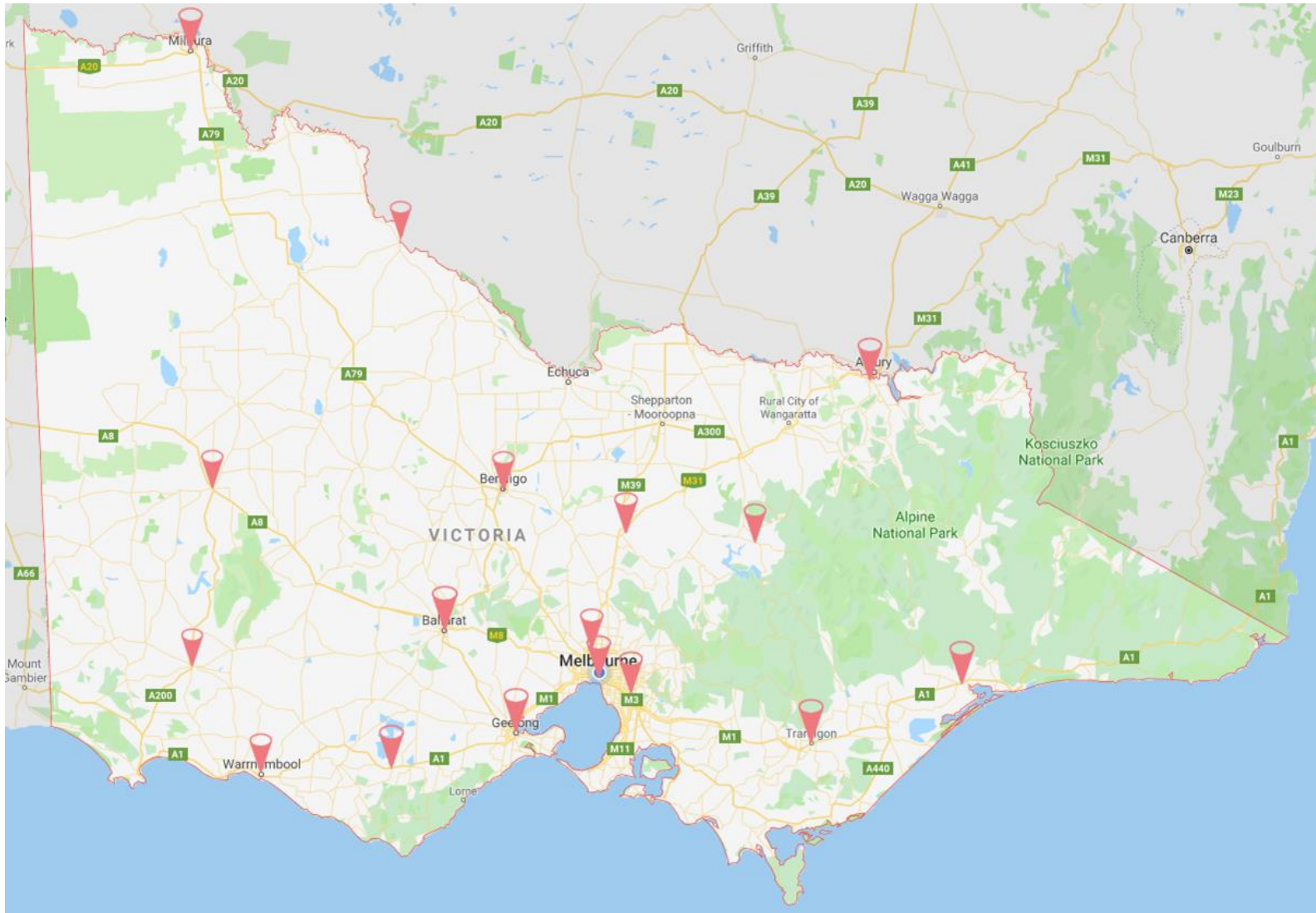
### **A few statistics**

- Number of written submissions: Councils – 46  
Public (individuals and organisations) – 199<sup>2</sup>
- Number of online survey responses – 3,259 (including duplicate responses)
- Distance travelled by the Panel – 5,100 km

A list of submissions made to the Review can be found at Chapter 6 of this report.

<sup>2</sup> As at publication of this report, noting that a number of late submissions are still being received and will continue to be published on the website.

## Public and Council Forum Locations – August-October 2019



## 3. Summary of Issues Raised

This chapter provides a summary of the issues raised during the consultation in response to the major themes of the Review.

### 3.1 Should rates be determined by property values?

#### 3.1.1 Overview

Comments from forums and submissions are captured below under the following headings:

- Valuation-based rating and capacity to pay
- Rates on farms and rural areas
- Volatility and reliability of the valuation system
- Municipal fixed charges
- User charges

These headings are split further into comments from public meetings and submissions, and comments raised in council meetings and submissions.

The issue of whether rates should be levied on property values was the most discussed issue at every public forum: a ► **major topic** ◄. Views ranged from no support at all for rates to be determined by property values, to partial support to full support. 41 per cent of online survey respondents said that property rates should be based on property values, while 26 per cent said all properties should pay the same dollar amount, 21 per cent said “Other” and 12 per cent were unsure.

#### 3.1.2 Valuation-based rating and capacity to pay

##### Comments – public meetings and submissions

Many attendees felt that property valuations do not reflect income and therefore property-based rates do not account for capacity to pay. This issue was raised at all the rural/regional public forums and was one of the key complaints of the farming community: a ► **major topic** ◄. It is discussed further under the heading ‘Rates on farmland and in rural areas’ below.

Some sub-themes emerging from discussions on this topic are listed below:

1. The use of Capital Improved Value (CIV) for rating was considered by some to be unfair for those ratepayers who chose to improve their property.
  - The submission by the Maribyrnong Ratepayers Association stated: ‘The assumption appears to be that if you have a larger home then you have a larger income’.
2. The level of equity in a property is not considered by the current valuation-based rating system. There is no consideration of debt, income or other assets owned when rates are set.

3. Capacity to pay can vary over different stages of life, with retired ratepayers having less ability to pay rate bills.
  - A submission from Australian Pensioners Voice argued that rates are taxes and should be based on income.
4. The different merits of Capital Improved Value, Net Annual Value and Site Value being used for local government rates were also discussed.



“Yes. Property values are a fairly solid proxy for wealth more generally and so represent a fairly reliable method to ensure progressive approaches to government revenue-raising.”  
- Online submission form response to “Should rates be determined by property values?”

“The property value based rating system is unfair to owners who are asset rich and income poor. This system is fundamentally flawed and rates should be levied on a non value basis.”  
- Online survey response





### Comments – council meetings and submissions

Although a small number of councillors who attended the public forums agreed with comments from the public that property-based rates may not reflect capacity to pay, generally valuation-based rates were not a major concern raised at the council forums: a **moderate topic**.

12 council submissions out of the 49 submitted explicitly supported the use of property values to determine rates.

Comments on the matter are summarised below.

1. A number of council forum attendees and submissions noted that there is no clear alternative to valuation-based rates that provides similar ease of administration and equitable distribution.
  - The City of Melbourne submission said ‘the simplicity of the ad valorem system is its intrinsic strength...’



“The use of Capital Improved Value (CIV) is a common and sensible method for property taxation. It leads to the distribution of the rates burden based on asset ownership, and when applied in conjunction with Rating Differentials can further provide for a more equitable levying of rates.”

- Surf Coast Shire submission

### Suggestions for change: Valuation-based rates and capacity to pay

- Councils could levy an infrastructure contribution charge to link rates with capital gains.
  - Prosper Australia submission
- Councils should be allowed to levy an income tax to replace rates revenue.
  - Rural public forum
- Councils should be given a fixed share of the GST on an ongoing basis to supplement or replace rates revenue.
  - (Multiple sources)  
Rural public forum;  
Individual Submission
- Rates should have a ‘value capture’ element to link them to capital gains.
  - Rural council forum

### 3.1.3 Rates on farmland and in rural areas

Rural and regional forum participants raised specific issues relevant to their particular experience of being a rural/regional ratepayer or council: a **major topic** for both. The issues are summarised below.



“Regulation is needed similar to water and power services, not only rate capping (fair go), but to ensure...a sound basis for differential rates. Eg: [sic]: Will low differential rates for farms deliver the economic and social benefits expected, or will it only serve to get rural councillors re-elected?”

- Online submission form response to “How much oversight of council rates should the State have?”

### Comments – public meetings and submissions

1. Land is a significant input into farming and taxes on inputs for other businesses seem, to farmers, to be much lower. They believe that farmers pay a higher dollar amount in rates than other business types and that this is unfair.
2. A number of participants felt that income and capacity to pay are disconnected from land values.
3. Some farmers feel that farm properties pay too much in relation to residential and other non-business property types.

4. Farm businesses are vulnerable to weather volatility.
5. Farmers on properties that are remote from the towns feel they receive fewer services for their rates compared to town properties and that their rates are not proportionate to the services they pay for.

### Comments – council meetings and submissions



Figure 1: Warrnambool council forum – August 2019

While a few council forum attendees and council submissions mentioned rate burdens on farm land, the key issue raised by council participants was how the broader rate burden on rural communities compared to metropolitan areas. Comments on rural council rates are summarised below.

1. Property valuation-based rates are an insufficient rate base for funding rural and regional councils
  - The difference in the size of rural and metropolitan council rating bases was frequently highlighted.

- A number of people also pointed out that property values were lower in rural areas than metro areas, while rates were higher in rural areas compared to metro areas relative to the value of the property.
- People in rural areas also have less access to many State and Federal Government services than people living in metro areas.
- The administrative burden for compliance activities can be the same for regional councils as for a well-funded metro council, despite the former group's lower capacity to raise revenue.

2. Further state funding for rural councils is required to supplement rates revenue.

- Rural councils feel that current levels of rates are unsustainable for their community.
- In order to provide sufficient services in their council areas, the State Government should provide additional funding.

3. With regard, to the suggestions that councils receive a share of the GST or income tax, some council representatives felt that this added complexity to rates (including the many deductions available under income and business taxes).

### 3.1.4 Volatility and reliability of the valuation system

#### Comments – public meetings and submissions

Valuations were not always considered transparent, predictable, or easy to understand by many ratepayers. The main comments on this **► major topic ◀** are summarised below.

1. Rates can be volatile as a result of valuation movements.
  - A number of attendees, especially at rural forums, had experienced recent

sharp increases in the value of their properties and therefore their rates had increased beyond their ability to budget for them. Whilst this volatility was experienced across both Metropolitan and Rural communities, for farmers it also coincided with drought and decreased capacity to pay.

2. Some attendees felt there was little connection between a nearby property being sold as a lifestyle purchase, or sold to land bankers or to developers, and a resulting increase in valuations for nearby farm properties, yet they experienced increased valuations and rates as a result.
3. Valuations are perceived as inaccurate.
  - There was considerable dissatisfaction expressed by participants about the accuracy and reliability of valuations.
  - Some attendees complained that valuations may be conducted without physically seeing the property.
  - Others noted valuation estimates provided by real estate agents can be different to valuations by the Valuer General and that valuations can be derived from limited sales in the area.
4. Objecting to valuations is not straightforward.
  - Some participants commented that objecting to valuations is not an accessible or transparent process, and several people did not know where to find information about how to make an objection.



*“Yes. Property owners should not be rated out. There is now an anomaly in our property market where foreign buyers sometimes pay exorbitant prices for property and skew the market value. Estimated change in annual value should exclude outliers and work on an across the board increment. Negative gearing and special capital gains benefits drive prices up so investment properties should have a higher rate.”*

*- Online submission form response to “Should some ratepayers pay lower rates than others?”*

### **Suggestions for change: Rates on farmland and rural areas**

- Farms should be exempt from rates or receive significant rate reductions given capacity to pay concerns, potential weather impacts, and levels of service received.
  - *Victorian Farmers Federation (VFF) submission*
- In rural areas, townships should have one rates system and outlying regions should have another, to link rates with service levels.
  - *Rural public forum*
- Farm rates should be waived by councils in years of drought or other adverse weather.
  - *Rural public forum*
- Rates should be collected at a uniform rate in the dollar across all councils, and revenue should then be pooled and redistributed to councils by the State in a manner that is fair and equitable.
  - *Rural and regional council forums*

### **Comments – council meetings and submissions**

Councils mainly expressed concerns about recent State changes to the frequency of valuations, as well as other issues relating to administering rates: a **moderate topic**. Comments are summarised below.

1. Councils are unclear on whether annualised valuations will increase or reduce valuation volatility. Some councils felt that the recent state-wide move to annualised valuations increased volatility, while others felt that annual valuations provided for less volatility.
2. Some metropolitan councils were concerned that annual valuations are driving increased valuation objections.
3. Some councils feel that valuations are unpredictable.
  - Several councils noted in submissions that they felt obliged to smooth the impact of changes in valuation using rating tools such as differential rates.

4. Councils want to receive valuations earlier in the year.
  - Several council participants and submissions raised concerns that the timing of final valuation results (April-May) leaves little time to adjust rates in the Annual Budget that were set based on preliminary valuations.

#### **Suggestions for change: Volatility and reliability of valuations**

- Some sort of valuation smoothing could be used to prevent volatile “rate spikes”  
– *Public forum*
- Growth in rates for a property in any one year should be capped to provide certainty for ratepayers.  
– *Public forum*
- Councils should receive final valuations data (as at 30 September of the previous year) by the end of February, to give more time for setting budgets.  
– *Municipal Association of Victoria (MAV) submission*

### 3.1.5 Municipal fixed charges

#### **Comments – public meetings and submissions**

1. A greater share of rates could be raised from a municipal charge.
  - Raising more revenue from the municipal charge would reduce the rates on higher-value properties. This was a popular concept among farmland ratepayers.
  - However, many attendees felt that increasing the share of rates raised from fixed charges would inequitably impact the rates burden on lower-value properties.

#### **Comments – Council meetings and submissions:**

1. Several rural and regional councils supported an increased municipal charge: a **■ moderate topic ■**.
  - Several councils called for the government to increase the existing limit on municipal charges. This would reduce rates on higher value assessments.
  - Buloke Shire Council noted that municipal charges are a historic charge used to reduce rates for farmland.
2. Other councils feel that municipal charges are regressive.

- Many councils saw increasing the municipal charge as regressive due to a higher impact on lower valued properties compared to higher valued properties.
  - Municipal charges are known colloquially by some councils as a ‘granny tax’ due to their impact on lower valued properties such as small residential properties.
3. The legislation does not clearly define what a municipal charge can be collected for.
    - There were many comments both at council forums and in submissions that the legislative provisions dictating what a municipal charge can be raised for are vague and require improved clarity.

### **Suggestions for change: Municipal fixed charges**

- The government should allow a fixed “minimum rate” of up to 50 per cent of general rates.
  - *Victorian Farmers Federation*
- The legislative provisions dictating what a municipal charge can be raised for are vague and require improved clarity.
  - *Council submissions (multiple)*

### **3.1.6 User charges**

User charges were discussed at several forums at a high level, a **moderate topic**. Attendees held varying views on whether rates should be considered a “tax” for which, generally, there is no direct link between the amount collected and services received; or whether rates should be treated as user charges.

#### **Public – meetings and submissions**

1. It is unclear whether rates should be considered a tax or a fee for service.
  - Many ratepayers supported a user pays system for some council service provision. They noted however, that rates also should cover services that benefited the community broadly.

#### **Councils – consultation and submissions**

1. The capacity for council to levy some user fees is unclear.
  - User charges (for many services) are difficult to apply.
  - There is a view, especially in rural areas, that there is a limited capacity to pay in the community.

## **3.2 Should all property owners pay rates?**

### **3.2.1 Overview**

Participants were supportive of most types of land uses being rated and also supported full or partial exemptions on land which is used for some types of public benefit. This was a **major topic** at public forums.

Rating arrangements for cultural and recreational land and power generators were also discussed, although these arrangements were not a common concern for most participants.

Comments from Panel consultation and submissions are captured below under the following headings:

- Exemptions
- Service rates and charges, special rates and charges
- Rating arrangements for cultural and recreational land
- Rating arrangements (Payments in Lieu of Rates) for power generators

These heading are split further into comments from public meetings and submissions, and comments raised in council meetings and submissions.



“Yes. Councils need to charge rates to raise revenue so they can provide services and infrastructure to their communities. Regardless if you live in the property or it is rented, someone from that property is using services that need to be paid for.”

- Online submission form response to ‘Should all property owners pay rates?’

### 3.2.2 Exemptions

#### Comments – public meetings and submissions

Exemptions – a ► **major topic** ◀ – were keenly discussed at most public forums. Comments are summarised below.

1. Land used for activities which compete for commercial outcomes should not be eligible for exemption.
  - Attendees generally agreed that even where the property owner was classified as a not-for-profit property owner, rates exemptions should not apply to income-producing activities that compete with the activities of for-profit businesses.
  - The rationale for several existing exemptions in the Local Government Act (the Act) were questioned on this basis, including RSLs with commercial operations (such as entertainment and hospitality services). RSLs which support gambling were considered particularly problematic in both rural and metropolitan forums.
2. Exemptions for mining land are not considered appropriate.
  - There was general surprise at many forums that mining land is exempt from rates under the Act, and a consensus view that there was no obvious rationale for such an exemption.
3. Exemptions should apply to land use with community benefits, especially in the municipality.
  - However, attendees did not have a clear or precise idea on what constitutes such use.
4. Councils should have some discretion to determine their own exemptions.
  - The majority of participants supported councils retaining the power to make exemptions via waivers.

- A minority of attendees (especially at the Traralgon, Mansfield and Melbourne CBD meetings) felt that councils were not equipped to make sound decisions around exemptions. These attendees preferred the removal of all exemptions to ensure transparency in the rate-setting process.

#### Comments – council meetings and submissions

The issue of vague or overly broad exemption criteria was a ► **major topic** ◀ raised during council forums, and in particular, in submissions from councils, the Municipal Association of Victoria and the local government Finance Professionals Association (FinPro).

1. The criteria for exemptions in the Act are too broad, because they are based on ownership of a property as well as use.
  - It was generally felt that the existing provisions enable exemption for land use that would not widely be considered charitable, based on ownership of land by a not-for-profit (NFP) entity.
  - Some council staff felt that as a result of the breadth of existing exemption criteria, exempt land is growing and that this has had an impact on the rateable base.
  - Consistent with public forum attendees, council forum attendees generally felt there was a role for rates exemptions based on land use. As one council representative expressed it, exemptions should be based “not on who you are but what you are doing”.
  - Consistent with the views expressed by attendees at public forums, council participants generally did not support rate exemptions for commercial-competing activities.
  - Some councils pointed out that many entities considered by the legislation as

- charities (especially in health and education sectors) are now competing with for-profit organisations for government funding to provide services such as disability and aged care support. It was noted that the fees charged were not necessarily lower.
- Non-traditional RSL activities (such as entertainment) were also of concern noting that they are competing with other commercial providers.
2. The Fire Services Property Levy (FSPL) has very few exemptions.
    - The State's FSPL legislation does not allow for charitable exemptions, allowing States to capture revenue from properties that would be exempt under rates.
  3. Exemptions for mining land are not appropriate.
    - There was a general consensus that no sound rationale exists for an exemption on mining land, given that mines are commercial operations.
    - A number of council participants pointed out that, in contrast, there is no exemption for extractive industry land (quarries).
  4. Some exemptions are purely historical and no longer relevant.
    - For example, while advancement of education is considered to be a charitable purpose under common law, some metropolitan councils raised concerns that many private schools and for-profit educational services raise significant revenue through fees and provide little or no benefit to the community which is subsidising their rates. Benefits from private education may, instead, accrue to students outside the local community.
    - Boroondara City Council identified this as one of its most significant rates issues, given the large number of private schools in its municipality.
  5. There was not a unanimous position on retention of discretionary council exemptions.
    - Councils retaining discretion to set their own exemptions (i.e. in addition to legislated ones) was a popular concept.
    - However, councils were not able to articulate a clear framework for how such exemptions should be set.
    - In contrast, some council officials stated that in the past businesses have lobbied for exemptions, resulting in undue political pressure. These attendees expressed a preference for State determination of exemptions.
    - Some attendees felt that discretionary exemptions could lead to inconsistent treatment of like land uses or charitable organisations across the state.
    - Exemptions cost the council more than just the narrowing of the rates base.
    - While some metropolitan councils may not forgo significant revenue due to exemptions, there can be considerable costs for administration of exemptions.
    - These can include court costs, and costs to verify ratepayers' charitable status.
  6. Some attendees argued for abolishing Crown land exemptions while others supported its maintenance for public benefit land.



*"In order to enhance fairness and equity it is Council's view that all non-rateable properties should be reviewed, and consideration made to rate them and in doing so, create a level playing field for all other property owners who currently bear the brunt of the rates burden."*

*- Hobsons Bay City Council submission*

### Suggestions for change: Exemptions

- A number of existing exemptions under s.154 of the Local Government Act 1989 should be abolished.
  - *Municipal Association of Victoria submission*
- Exemptions should be abolished to improve transparency, as councils are not equipped to make sound decisions around exemptions. *- Public forum*
- All properties should be rated. Ratepayers (including charities) can apply for community grants to support their activities.
  - *Council forum*

### 3.2.3 Service rates and charges, special rates and charges

#### Public meetings and submissions

This ● **minor topic** ● was raised on only a few occasions by the public at forums. Some recommendations for improvement were made in submissions, which are in a break out box below.

#### Council meetings and submissions

Several councils felt that service charges, especially waste charges, do not currently reflect the cost of the service provision.

Some councils noted in submissions that service charges in the legislation (with regard to those for waste) are poorly defined, resulting in restrictive application of waste charges.



*“Yes I agree with [councils operating special rates and charges schemes], but it must be done equitably, for example sometimes the council proposes improvements to local amenity that only affects a small group and proposes that a special levy be struck for that group, but other times when the amenity improvement is only enjoyed by a very small group they decide it will be paid by all ratepayers in the community.”*

*- Online submission form response to “Should some municipal services be funded by specific service rates or charges?”*

### Suggestions for change: Service rates and charges, special rates and charges

– PUBLIC SUBMISSIONS –

Several submissions suggested that non-residential ratepayers should not pay waste charges if they dispose of their own rubbish (or don't generate rubbish).

In contrast, think tank **Prosper Australia suggested** that “opting out from waste charges should only be permitted if doing so directly reduces council costs to provide the service by an equal or greater amount and saves the council money.”

The peak body Community Clubs Victoria recommended exempting Community Clubs from special rates/charges where there is necessity and community benefit exists.

An **individual submission suggested** that greater simplicity is required in the City of Greater Geelong in setting up special rating schemes.

– COUNCIL SUBMISSIONS –

**Campaspe Shire Council recommended** that the definition of waste charges should be expanded to encompass funding for “waste infrastructure management and education”.



### 3.2.4 Rating arrangements for cultural and recreational land

#### **Comments – public meetings and submissions**

Rates set under the *Cultural and Recreational Lands Act 1963* (the C&R Act) were a **■ moderate topic ■** among most participants in the forums with the exception of participation by golf clubs including 17 written submissions by golf clubs and associations. Comments are summarised below.

1. Current rating for cultural and recreational (C&R) land does not appear to reflect the original intent of the C&R Act.
  - A number of representatives from sporting clubs (primarily golf clubs) raised concerns about how rates are determined under the C&R Act. In particular, the use of property values as a starting point to determine a rating arrangement for C&R land was questioned.
  - There appears to be a disconnect from the original intent of the C&R Act to maintain open spaces and the benefits of accessible community recreation and the current rating practices by councils.
2. Golf clubs should receive rates reductions as they provide substantial community benefits.
  - A number of submissions made by golf clubs described and quantified environmental, health and economic benefits they provide to the community. These submissions argued that the high value of such benefits should be rewarded with a full exemption from or a substantial discount on rates.

#### **Comments – council meetings and submissions**

While cultural and recreational arrangements were raised relatively rarely by council participants at forums, submissions did consider the issue: a **■ moderate topic ■**. There was general consensus that C&R provisions are vague, outdated and difficult to apply. Comments are summarised below.

1. There was some support for rate reductions on cultural and recreational land use with public benefits.
  - However, there was also concern that the exemption provisions are vague and difficult to apply.
  - C&R land as defined under the C&R Act was also considered to have varying income generation and client bases, resulting in inconsistent rates treatment.
2. The rating of C&R land could be absorbed into the rating arrangements of the *Local Government Act 1989* (LGA).
  - A forum attendee suggested that the treatment of cultural and recreational land could be absorbed into the valuation-based rating provisions in the LGA for simplicity.
  - The Municipal Association of Victoria noted in its submission that differential rates under the LGA could be a sufficient way to deal with cultural and recreational land rates.

### **Suggestions for change: Rating arrangements for cultural and recreational land**

- The treatment of cultural and recreational land could be absorbed into the valuation-based rating provisions in the *Local Government Act 1989* for simplicity  
– *Council forum*
- As Victorian LGAs have the option of differential rating under CIV it is questionable as to why there continues to be a need for a Cultural and Recreational Land [arrangement under the C&R Act]  
– *Municipal Association Victoria submission*

### **3.2.5 Rating arrangements (Payments in Lieu of Rates - PiLoR) for power generators**

#### **Comments – public meetings and submissions**

Payments in Lieu of Rates (PiLoR) for power generators was not a topic of strong interest at public forums, a **● minor topic ●**. However, on questioning by the Panel, attendees generally did not support power generators paying different rates compared to most other properties, as significant council services are provided to these businesses and it was noted that they are private for profit companies potentially being subsidised by other ratepayers.

Some attendees at the Traralgon forum noted that generators do provide jobs in the local area, highlighting their community importance.

#### **Council meetings and submissions**

In contrast to the public forums, the PiLoR system was subject to considerable commentary and criticism by councils: a **▶ major topic ◀**. The chief criticisms were as follows:

1. The system is complex and provides a large discount compared to valuation-based rates under the LGA.
  - Swan Hill attendees noted that they are losing substantial rates revenue under PiLoR for a local commercial solar power generator.
2. Rating power generators through PiLoR is inconsistent with the rating treatment of other businesses.
  - This was noted in particular by the Municipal Association of Victoria's submission to the Review.
3. Generators pay the State Government's Fire Services Property Levy (FSPL) based on improved property value.
  - A number of council attendees felt it was unfair they were forced to rate generators under a special arrangement while the State charges generators the FSPL based on improved property value.
4. In future, PiLoR may increase rating system complexities as micro solar grows in popularity.



*“There are cases where generating entities are paying more through the Fire Services Levy than they are for PiLoR. For the range of services provided by LGAs this seems to be an inequitable situation.*

*Our Council is currently working through these issues and the system is complex, involving legal interpretation and advice and time consuming.*

*The rating of electricity generating entities needs to be simpler and clearer for all parties.”*

*- Gannawarra Shire Council submission*

### **Suggestions for change: Rating arrangements for power generators**

- Power generators should pay valuation-based rates under the Local Government Act 1989

*- Glenelg Shire Council submission and MAV submission*

## **3.2.6 Other rating arrangements – Environmental Upgrade Agreements**

### **Comments – public meetings, submissions**

This was a ● **minor topic** ● in general public commentary. The main comments came from submissions made by Ratepayers Australia and the Sustainable Australia Fund.

Environmental Upgrade Agreements (EUAs) were criticised by Ratepayers Australia with concerns that such agreements were overly complex for ratepayers and councils.

In contrast, Sustainable Australia Fund (SAF), a broker of such agreements claimed that an EUA is an attractive form of finance for projects that deliver environmental benefits through the financing of activities that deliver reductions in utility bills.

SAF submitted that owners benefit from projects that add to property valuation whilst for tenants, EUAs finance projects which deliver immediate cash flow benefits to their businesses.

### **Comments – council meetings, submissions**

Again, there was very little commentary on this matter from councils. However, several rural councils including Buloke Shire Council and Swan Hill Rural City Council critiqued EUAs, noting their complexity and a lack of incentive for councils to be involved.

## **3.3 Should some property owners pay different rates than others?**

### **3.3.1 Overview**

There was some commentary on concessions and financial hardship arrangements in a small number of public forums which were attended by providers of community financial advisory services. They expressed little confidence in the way councils handle hardship. When pressed by the Chair, it was evident that most attendees at the public forums did not know about hardship arrangements, nor did anyone identify as having tried to access them. A number of submissions raised concerns. No concerns were raised at council forums.

In contrast, differentials were a major topic of discussion, especially for councils, who see differentials as a major policy tool.

Comments from Panel consultation and submissions are captured below under the following headings:

- Waivers, concessions, deferrals, and financial hardship
- General rates – uniform and differential rates

These headings are split further into comments from public meetings and submissions, and comments raised in council meetings and submissions.

### 3.3.2 Waivers, concessions, deferrals, financial hardship

#### **Comments – public meetings and submissions**

Waivers, concessions, deferrals and financial hardship were a **■ moderate topic ■** of discussion at all forums, although there were some written submissions that strongly urged consideration of financial hardship issues and the need for improved practices.

#### **Deferrals**

1. Councils may seek a high interest rate on deferred rates.
  - An attendee at the Warrnambool forum noted that interest on deferred council rates can compound to a large sum over the long term.
2. Deferrals can be called in at any time.
  - There was a comment that deferred rates can be called in at any time without notice, creating uncertainty for the ratepayer.
3. Rates levied on farms should be deferred or waived in times of hardship.
  - Rates should be waived during, for example, times of drought.
  - Deferring rates until the property is sold is a way to ensure payment occurs after capital gains are realised.

#### **Concessions**

Some participants raised fairness concerns about businesses that negotiate concessions with councils. Once a concession is granted to a business, councils may be exposed to pressure from other businesses to provide them with similar concessions.

#### **Financial hardship**

1. The public is uninformed on council financial hardship policies.
  - At many of the forums, the Panel heard about a general lack of awareness of council policies on financial hardship.
  - Some attendees at forums said they did not know where to find their council's hardship policy even if they had one.
2. Applying for financial hardship can be confronting for individual ratepayers.

- Some attendees expressed views that applying for financial hardship in a small town where everyone knows each other can be confronting for individuals, even with guarantees around council confidentiality.
3. Some attendees discussed their experiences and noted that their council policy is not sufficiently clear.
  4. Councils should not depend on financial counselling services to determine hardship
    - The Financial and Consumer Rights Council noted in its submission that Financial counselling services are under significant demand pressure and often have waitlists. Councils should assume direct responsibility for dealing fairly and sensitively with rate payers in hardship.
  5. Councils should not place caveats on properties for unpaid rates/charges.
    - The WEstjustice submission noted that placing caveats was a not uncommon practice among councils and objected to the additional stress suffered by ratepayers who are (often) of lower income.
    - The submission points out that there is no need for these legal instruments to be imposed given councils have access to other instruments to deal with payment difficulty (e.g. deferrals).



Figure 2: Broadmeadows council forum – October 2019

### Council meetings and submissions

The council submissions and meetings presented a different perspective on financial hardship arrangements. There were a variety of comments relating to experiences of administering concessions, rebates/waivers, and dealing with financial hardship. This was a ● **minor topic** ● of discussion for councils.

### Financial hardship

1. Council attendees did not raise significant concerns about their councils' hardship arrangements.
  - Councils did not express many concerns about their practices in submissions, or when the topic of hardship arrangements was discussed at council forums.
  - Several councils noted they had very few applicants for financial hardship.
2. Seeking assistance can be stigmatising for some ratepayers.
3. Councils frequently pursue matters on unpaid rates to the magistrate's court to trigger a response by a ratepayer
4. Sale of property is a last resort
  - Some councils advised in particular that principal places of residence may not be sold at all in cases where rates are owing.

Council attendees reported that selling properties to recover rates is counterproductive for areas with a declining population.

### Waivers

There was little discussion of waivers in forums and submissions. However, the Panel ascertained that while waiving interest on unpaid rates is common practice by councils, it is very rare for councils to waive any rates.



*"Given the pressures on Councils for exceptional service across their operations, there is no compelling case for providing rate waivers in a rate capped environment especially when third party suppliers are not bound by the rate cap."*

*- Maroondah City Council submission*

### Concessions

1. The State should increase the pensioner concession on rates.



*"Whilst the federal government provides more pensioners with similar annual income amounts, their rates and charges can differ greatly. Applying a fixed pension rebate is no longer fair or equitable and the model should be changed to apply the pension rebate based on a fixed percentage of rates payable annually."*  
*- Moreland City Council submission*

### Deferrals

1. When a low value property has rates deferred, the rates may be higher than the value of the land.

### Suggestions for change: Waivers, concessions, deferrals, financial hardship

- Expand deferment eligibility to all individual (non-incorporated) ratepayers until sale/transfer, and potentially farm businesses for time-limited durations.  
*- Prosper Australia submission*
- *"Financial counselling services are under significant demand and often have waitlists. Councils should assume direct responsibility for dealing fairly and sensitively with rate payers in hardship."*  
*- Financial and Consumer Rights Council submission*
- Policy or legislation should prohibit councils lodging caveats over ratepayers' land [for unpaid rates and charges].  
*- WEstjustice submission*

### 3.3.3 General Rates – Uniform and Differential Rates

#### Public meetings and submissions

Most forum participants agreed that the ability to set differential rates should be retained by councils to allow flexibility: it was a ► **major topic** ◄.

Some commonly raised issues were:

1. Land used for primary production should pay lower rates<sup>3</sup>.
  - Farmers considered that their higher land values are not necessarily reflective of their income or capacity to pay. They pointed out that their business production is subject to weather events unlike other businesses. They consider that they should pay lower rates than others.
  - Others consider that a lower differential rate is not necessarily the best mechanism to address these issues. Some attendees advocated for exemptions, user pays system or an increased share of rates being made up of fixed charges.
2. There is little rigour/justification behind the way differential rates are set.
  - Attendees at some forums felt that it was unclear how councils arrived at the decision to reduce rates for some cohorts.
  - Several attendees agreed that some science should be used to determine differentials, not “feelings” or politics.
  - A few participants queried whether the Australian Valuation Property Classification Codes could be used to assign differentials.
3. Different types of farms were considered as meriting different levels of rates

- The many different uses and ownerships of farms (such as vineyards, wheat, small and large businesses) were cited as a challenge for the rating system.

4. Councils may use differentials to raise rates on some ratepayers to help lower rates for other ratepayers.

- Some people believe that councils sometimes substantially increase rates on a small number of ratepayers (such as commercial properties) in order to lower rates on the majority of ratepayers (usually residential properties) for political gain.



*“Yes. The differential rating system provides equity, simplicity and sustainability but this has to be based on ability to pay and not be a response to the loud voices in the community.”*

*- Response to online submission form, ‘Should some ratepayers pay lower rates than others?’*

5. Rate discounts for farms have led to excessive rates on residential properties in rural areas.

- This issue was raised in forums as well as individual and organisational public submissions.
- There were concerns that the impacts are exacerbated when residents were poor.



*“...exaggerated differential rating is being demanded by a powerful lobby group (Victorian Farmers Federation) without its consequence being acknowledged.*

*This raises the question of can we trust the powerful VFF to uphold the ideals of equity and fairness for the small regional Towns?”*

*- Individual submission*

<sup>3</sup> More concerns relating to farm rates made during the consultation are discussed in section 3.1 above

### Comments – council meetings and submissions

Differential rates were a ► **major topic** ◀ at council forums and in council submissions, including the Municipal Association of Victoria submission. Councils emphatically wish to retain the power to set differential rates to allow them flexibility to adjust rates wherever they see the need. However, when questioned at the council forums about how they determine differential rating levels, attendees generally agreed that there was not a clear evidence-based approach.

1. Differential rates are considered by councils to be a good tool to improve “equity”.
  - Many councils use lower differential rates to “smooth” the impacts of increased valuations on ratepayers.
  - It was felt that councils have limited levers to assist ratepayers, and that differential rates are important in this respect.
2. Councils do not appear to use evidence to set differential rates.
  - Council attendees were not able to present detailed evidence or justification for their use of differential rates.
  - Wellington Shire Council submitted that it has: *‘...historically offered a 20% differential for farming properties. However, there is little ‘science’ or evidence-based approach to support this’.*
  - Several councils, such as City of Greater Geelong Council noted that many of their differentials are historical and have not been reviewed in recent times. (On a related note, Greater Bendigo City Council noted in its submission that the last comprehensive review of its rating strategy was in 2011, with the next planned for 2020-21).
  - More specifically, Mildura Rural City Council considered that farms get a good deal from rates, adding that tax declarations should be considered to address a lack of information to inform rating decisions.
  - “This is how we’ve always done it/this is how it’s been done for a long time” were common responses from councils.
3. Differential rates are used to maintain property type shares of rate revenue.
  - Some council attendees stated that their councils use differential rates to maintain the proportion of rates paid by different land uses in the face of changing valuations. However, it is not apparent how these percentages are determined in an objective way.
4. The 4:1 highest to lowest ratio limit for differential rates should be increased.
  - Some council forum attendees and council submissions (including those from Moorabool Shire, the City of Latrobe, and Campaspe Shire) wanted the ability to set differential rates with a wider difference between lowest and highest. This was generally sought for the purpose of increasing council flexibility in setting rates.
5. Councils do not have a singular position on farm differential rates: a ► **major topic** ◀ in regional and rural areas. Some of these contrasting views included:
  - While some councils actively supported differential rates for farms, others did not discuss the issue.
  - Several council attendees noted that while only a small number of farmers have complaints about rates, they are well organised to lobby effectively.
  - Farms should not be treated differently to other commercial businesses when applying such rates.
  - The valuation of property in remote areas already contributes to the calculation of the level of rates payable and that applying a different rate for fewer services in remote areas is therefore unnecessary.
6. Though differential rates are liked by Councils, they are difficult to explain and not easily understood by ratepayers.

### **Suggestions for change: General rates – Uniform and differential rates**

- The Australian Valuation Property Classification Codes could be used to assign differentials.  
*– Public forums*
- A means test should be applied if differential rating is intended to address capacity to pay issues.  
*– Council forums*
- The ratio of highest to lowest differential should be increased from 4:1.  
*– Multiple council submissions*

## **3.4 How easy is it to understand rates notices and make payments?**

### **3.4.1 Overview**

Public and council views on how easy it is to understand rate notices and make payments varied. Most public participants felt that rates notices were generally easy to understand except in relation to the rate cap: a topic that moved from **moderate** to **major** in forums and submissions. On the other hand, Council participants believed that rates notices are extremely complex and lead to significant confusion for ratepayers: a **major topic**. There were also different perspectives provided on the accessibility of payment options. This was a **moderate topic** for the public and councils.

Comments from Panel consultation and submissions are captured below under the following headings:

- Understanding rate notices
- Making payments

These heading are split further into comments from public meetings and submissions, and comments raised in council meetings and submissions.



*“A lot of the community have no understanding of how rates are structured, what they are used for and even why they exist. Loud voices in the community together with media stories give community a bias [sic] view and understanding of rates.”*

*- Online submission form response to “Is the rating system clear and transparent for ratepayers?”*



*“A standardised rate notice and more flexibility with payment plans would be good. Tax departments are reasonable with payment plans, while councils are not. Rates collection should not be pecuniary. There should be more resources from a central agency dedicated to contact and assisting ratepayers in payment plans.”*

*- Online submission form response to “How easy is it to understand rates notices and make payments?”*



### 3.4.2 Understanding rate notices

Public forum participants largely agreed that rates notices are not difficult to understand when determining how much to pay and how, but it is difficult to understand the process for how rates are set by councils. It was a ● **minor topic** ● for the public and councils.

#### Comments – public meetings and submissions

1. Ratepayers need more education about rates
  - Ratepayers generally do not understand the council process for setting rates.
  - Unlike other taxes which are not billed, the rates bill gives rise to a perception that rates pay for services received, similar to a utilities bill.
2. Rates notices should provide more information about the property.
  - More details could be provided on the notice, such as land / building area and identifying cross-subsidies provided under differential rates.
  - One forum attendee expressed frustration that rates for multiple properties with the same owner could not be combined on one notice.
3. More payment options are desired by ratepayers.
  - Some ratepayers felt that councils were difficult to engage with and expressed uncertainty about options available for paying rates weekly/fortnightly/monthly, as rates notices were not always clear.
  - A small number of attendees supported early payment incentives.
  - Some people noted that receiving a bill for a single large amount felt like "bill shock".
  - In contrast some farmers preferred to pay a lump sum with the current February due date, as this coincides with when they receive their earnings.

#### Suggestions for change: Rates notices and payments

- Issue a separate Valuation Notice in May to show ratepayers what has changed prior to issuing the rate notice.
  - Wellington Shire Council submission
- A State-sponsored campaign to explain rates and charges was generally supported.
  - Council/public forums
- Simpler, more concise notices were seen as better, with several Councils noting that A3 sized notices would not be supported.
  - Council forums
- Standardisation of the physical appearance of the rates notice from State level had some degree of support.
  - Multiple council forums

#### Comments – council meetings and submissions

1. More payment options are desired:
  - Many Councils provide payment options via direct debit, however more flexible instalment options were well supported.



"Advances have been introduced using email type delivery, but these improvements fall short of a best practice digital outcome. System changes where all the prescriptive information relating to any rateable property could be introduced and the ratepayer can source data via secure connection to the council website or shared service. Regulatory changes that will facilitate an effective digital transaction arrangement, while respecting the ratepayer's need to access and full disclosure of rate outcomes, will empower the ratepayer as well as delivering better financial and customer engagement outcomes for councils."

- City of Melbourne submission

### 3.5 What Else?

Over the course of a three-month consultation, a wide range of matters were raised. The following issues do not easily fit into the major review themes. While some matters raised are not within scope of this Review, the Panel believe it is important to include them in this report as part of the results of the consultation.

#### Comments – public meetings and submissions

1. Rates and incomes are different between rural and metro councils, even if service levels are similar.
  - Rural areas on average have populations with lower incomes than metro areas. At the same time, the average rate bill for a rural ratepayer is higher than the average bill for a metro ratepayer.
2. Councils may require assistance in good business and financial management.
  - A significant number of forum attendees expressed low trust in council financial management.
3. Retirement villages should pay reduced rates given that they consume fewer council services.
  - This view was expressed by a cohort of retirement village residents at the Traralgon forum, and in a number of written submissions.
  - Participants noted that retirement villages already separately pay for a number of infrastructure services normally provided by councils.



*"...I would like our local council to undergo external auditing regularly to see what it is doing with our rates, how many people it employs & at what cost, does it charge commercially appropriate rental to various local businesses e.g. the St Kilda Marina & West Beach Bathers Pavilion, how it compares to surrounding councils in relation to revenue it raises & what it spends it on per unit population etc. Ratepayers are relatively impotent at this sort of thing which is where the State Government should come into the picture."*

*- Online submission form response to "How much oversight of council rates should the State have?"*



*"There should be a centralisation of administrative services, allowing analysis of data, cost savings with procurement and staff, and a standard way of issuing rates and exemptions across the state."*

*- Online submission form response to "How much oversight of council rates should the State have?"*

#### Comments – council meetings and submissions

1. Council expenditure is increased by costs being shifted from the State and Federal governments.
  - A number of council attendees and submitters expressed concerns that other levels of governments frequently involve councils in commitments to provide goods and services, but only provide funding for a fixed period. Councils must then continue to fund services once the need is established. This also adds unnecessary asset maintenance burdens for councils.
2. Caravan parks are currently treated as a single rateable property.
  - Several attendees noted that caravan parks, including retirement/lifestyle villages with 'removable dwellings', avoid individual property rates, and appear to unfairly exploit the current caravan parks legislation.
3. Councils in popular tourist areas can be under pressure to provide services
  - A number of council attendees and submitters complained that tourists benefit from council infrastructure (e.g. roads, parks, public toilets, rubbish bins etc) but do not pay rates.
  - New platforms such as Airbnb mean residential areas are exposed to noise, etc. from tourists. However, such properties are not subject to the rules/rates for accommodation businesses.
4. Change of property ownership poses challenges for some councils.

- Purchasers often forget to provide notices of acquisition when a property changes title. Councils do not therefore have accurate ownership information to send rates notices.



“Over time, State land tax and local government rates should be more integrated. This could involve:  
 a) Moving to a joint billing arrangement so that taxpayers receive a single assessment, but are able to identify the separate State and local component; and  
 b) Using the same valuation method to calculate the base for local government rates and land tax (with this method being consistent across the State).”

- Wyndham City Council submission

### **Suggestions for change:**

- Council [should] reconsider the reality that Retirement Villages reduce Capital & Operating cost to Wyndham City which forms part of our basis for differential rate. Council [should] implement a differential rate for residents of retirement villages in Wyndham City.  
 – *Wyndham Retirement Village submission*
- The Victorian Auditor-General’s Office should report to the Minister for Local Government every three years to ensure that the system is delivering fair, sustainable and equitable outcomes.  
 – *Public forum*
- Property Ownership details should be provided through the Victorian Land Registry instead of by Notice of Acquisition.  
 – *Metropolitan council forum*
- Additional guidance from the State to councils on financial management would be useful.  
 – *Council forum*
- Rates collected in heavily populated areas should be shared with councils with fewer residents.  
 – *Council forum*
- There could be an option to raise revenue from some kind of tourism tax, such as a bed tax.  
 – *Multiple council forums*

## 4. Next steps for the Review

The next steps for the Panel will take place over the months to the end of March 2020 when the final report is published.

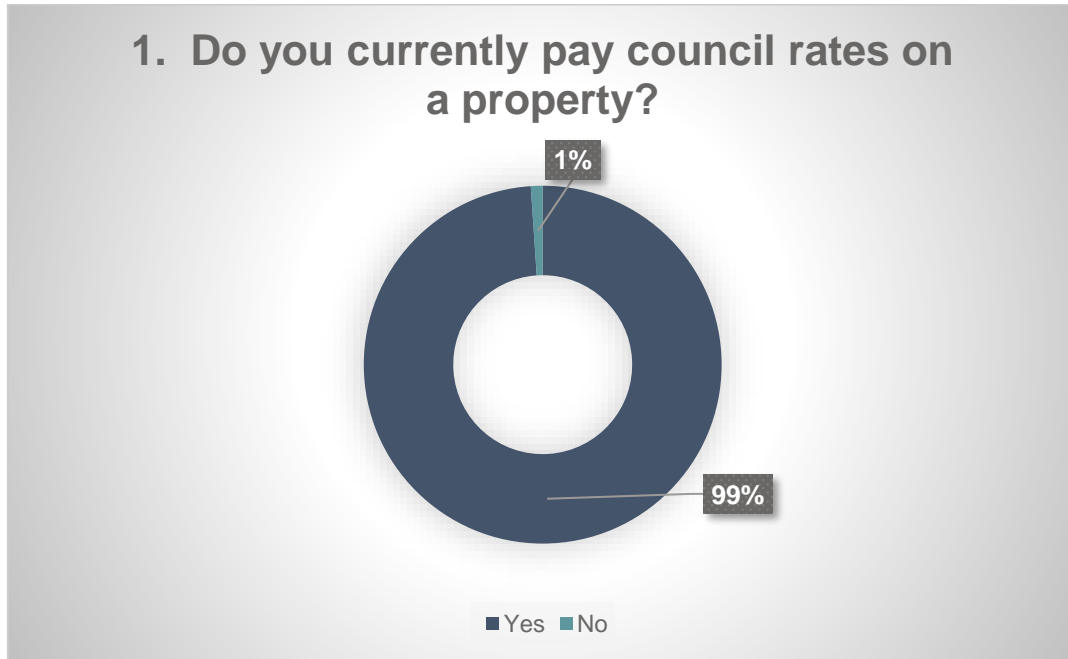
The consultation process has yielded a wide range of views and perspectives. Public consultations can arouse strong views and passionate sentiments. The Panel will now consider these views alongside relevant data and research and information from similar reviews in other national and international jurisdictions to verify the views heard and to form its conclusions in relation to its terms of reference.

You can keep in touch with the Review by visiting <https://engage.vic.gov.au/rating-review>. Registering with the website will also ensure you receive updates.

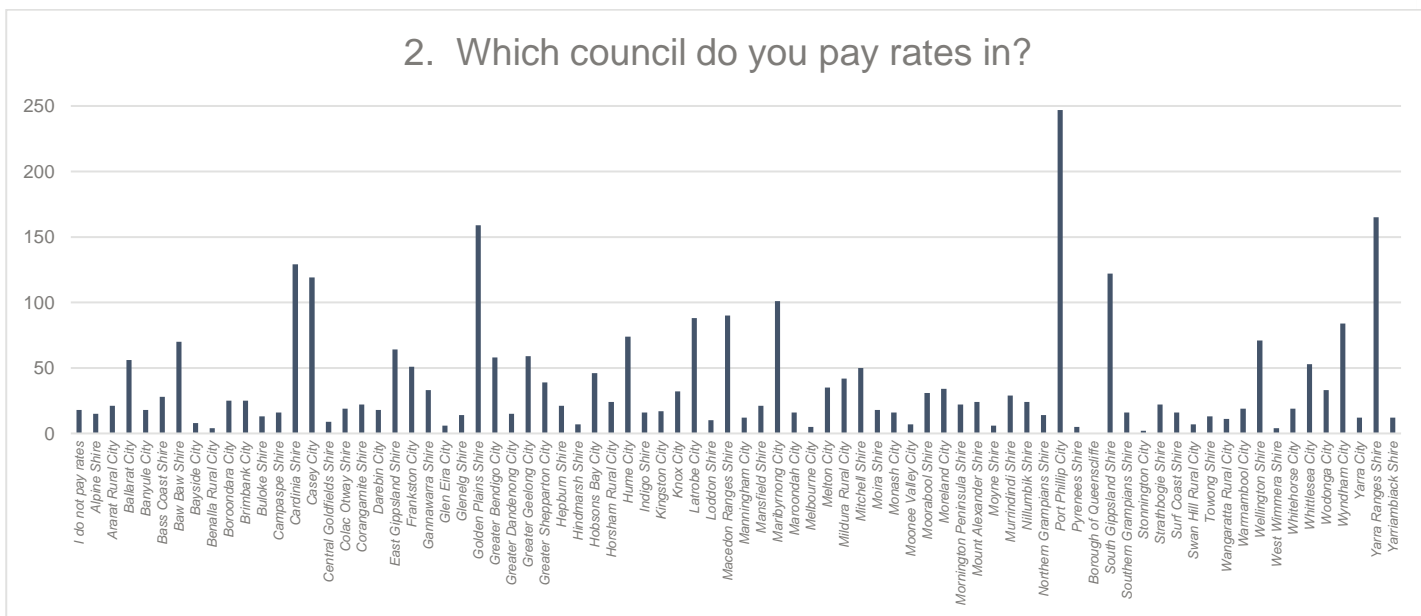
We look forward to completing our final report by March 31 2020 when we can respond to what we heard from you.

# 5. Survey Data

The Rating Review website survey asked eight questions and had over 3,000 responses<sup>4</sup>. The results are graphed below.



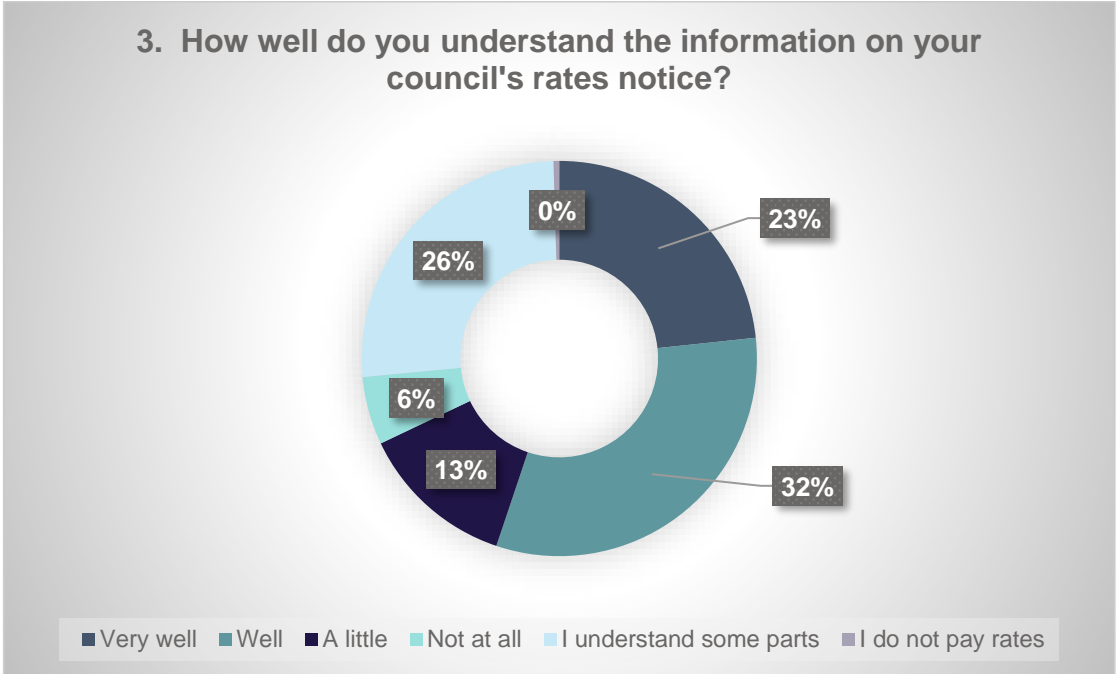
Question 1 results: The vast majority of survey respondents were ratepayers.



Question 2 results: Ratepayers in all councils took the survey except for the Borough of Queenscliffe.

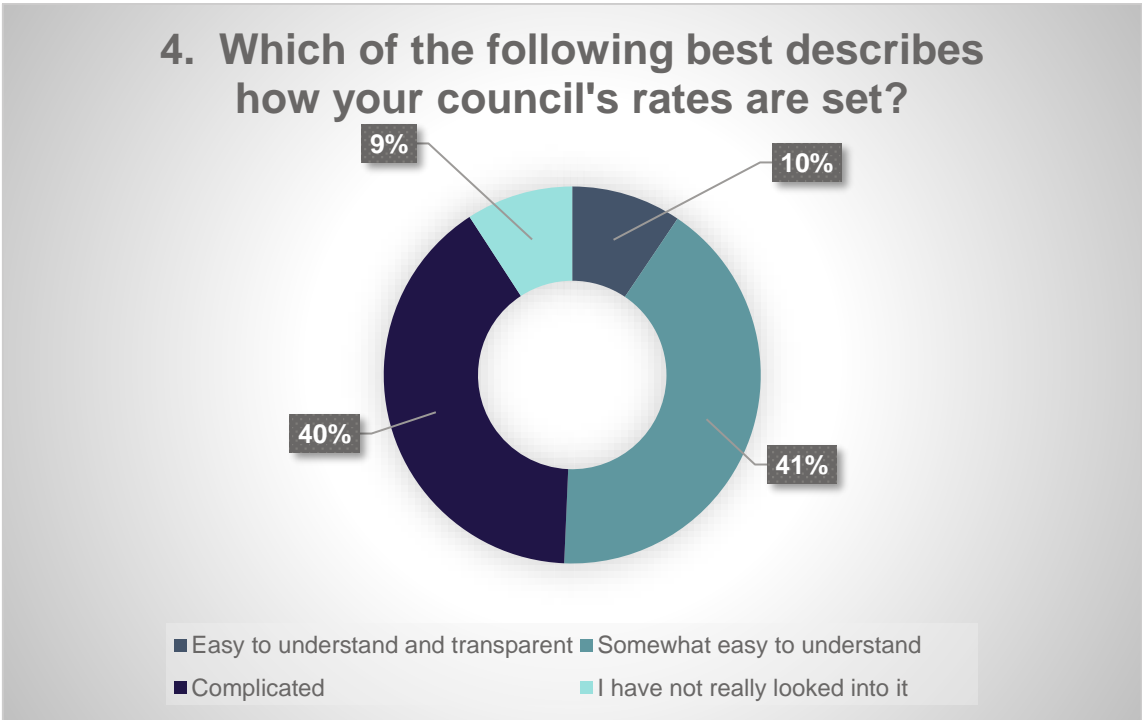
<sup>4</sup> The results shown are exclusive of duplicate answers.

### 3. How well do you understand the information on your council's rates notice?



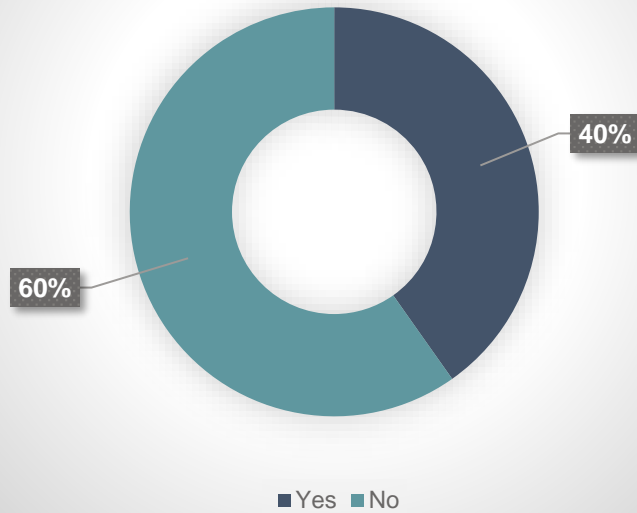
Question 3 results: More than half of survey respondents understand the information on their rates notice well or very well.

### 4. Which of the following best describes how your council's rates are set?



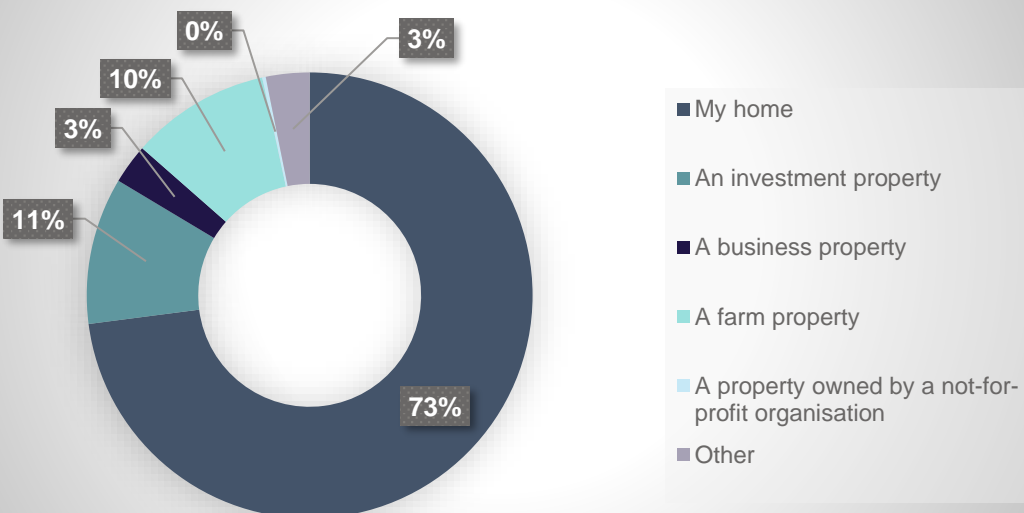
Question 4 results: Only 10 per cent of survey respondents thought council rate-setting processes were easy to understand and transparent.

## 5. Have you ever given feedback to your council on rates?



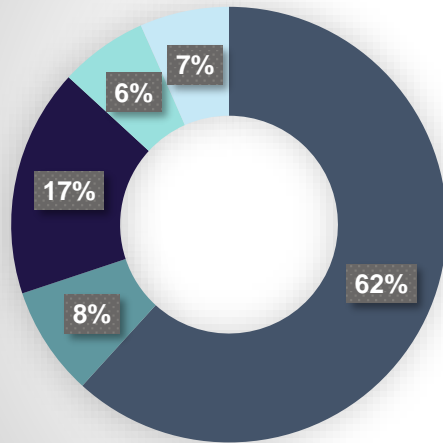
Question 5 results: Around 60 per cent of respondents have given feedback on rates to their council via letter, phone call, social media, face to face meeting, formal submission, or other method.

## 6. What type of property do you pay council rates on?



Question 6 results: Over 73 per cent of respondents pay rates on their home.

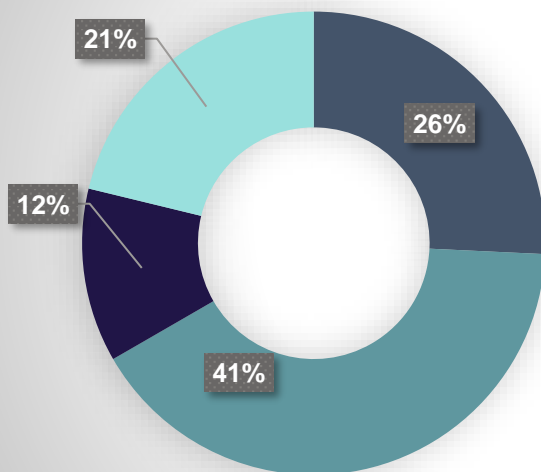
### 7. In a fair rating system, what properties should pay rates?



- All properties should pay rates
- Some types of properties should not have to pay rates
- Some types of properties should pay more than others
- Some people should not have to pay rates
- Other

Question 7 results: More than 60 per cent of respondents felt that all properties should pay rates.

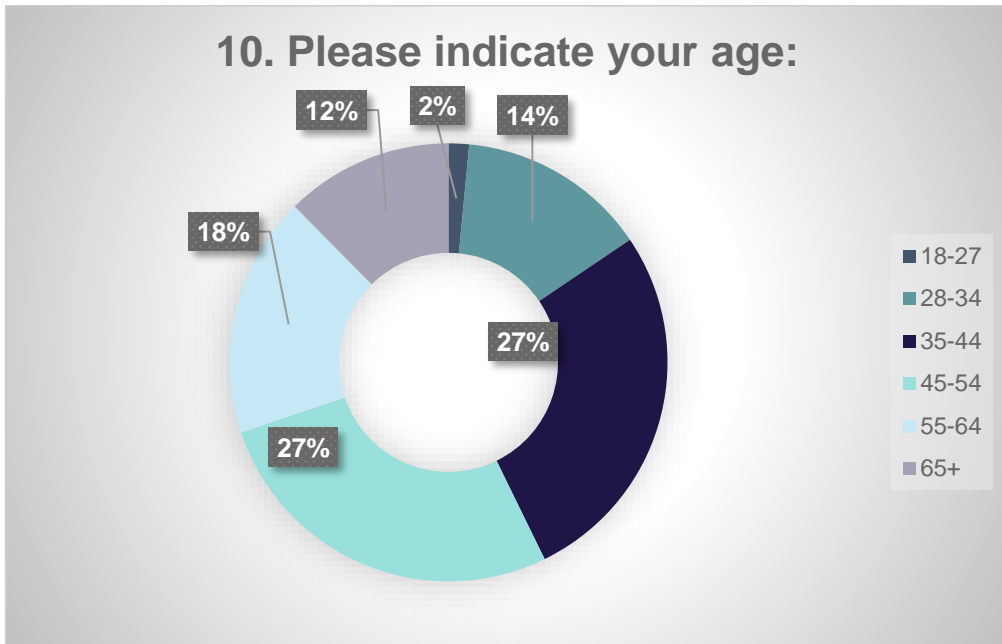
### 8. In a fair rating system how should property rates be applied?



- All properties should pay an equal dollar amount
- Properties should pay rates based on their value, i.e. more expensive properties pay more
- Not sure
- Other

Question 8 results: There were a range of views on how property rates should be applied for a fair rating system. The largest response category said that properties should pay rates based on their value.





Question 10<sup>5</sup> results: Participants from all age groups responded to the survey<sup>6</sup>

<sup>5</sup> Question 9 of the survey asked for comments on how to make the rating system fairer. These are free text responses and have been published at [www.engage.vic.gov.au/rating-review](http://www.engage.vic.gov.au/rating-review).

<sup>6</sup> Q.10 was added to the survey shortly after it opened, meaning early respondents did not see this question.

## 6. List of Written Submissions

### Individual Submitters to the Rating Review

• Alan Kennebury	• John and Judy Farmer
• Anthony Mulcahy	• John Mills
• Arthur Bregiannis	• Kelvin Granger
• Bill Chisholm	• Ken Nash
• Bill Reid	• Ken and Jill Hooper
• Bryan Any	• Leonard Mainard
• Burrabungle Trust	• Lindsay Love
• Christine Plant	• Margaret Smyrnis
• Chris Webb	• Marilyn Maddy-Byrne
• Christopher Kaczowski	• Neil Barraclough
• Dale Dumpleton	• Neil Goodie
• Darren Ford	• Owen Sharkey
• David Evans	• Peter Duncan
• David Hucker	• Peter Hatley
• David Nickell	• Peter Muir
• Donna and Jeff Barnett	• Peter Prysten
• Douglas Pocock	• Richard Gould
• G. H. Schorel-Hlavka O.W.B.	• Richard Hill
• Gilbert Rothe	• Ros Warren
• Graeme/Joyce Orr	• Ross Boyd
• Greg Dinneen	• Sarah Roberts
• Greg Exton	• Simon Arundell
• Ian and Kathy Ross	• Stephen Hatcher
• James McEachern	• Stephen Koci
• James Rudd	• Sylvia Leibrecht
• Jerry Creaney	• Verity Webb
• Jim Anderson	• Zdravko Kolevski
• John Buxton	
• John Dahlsen	

## Local Government Submitters to the Rating Review

• Alpine Shire Council	• Monash City Council
• Ararat Rural City Council	• Moonee Valley City Council
• Bass Coast Shire Council	• Moorabool Shire Council
• Baw Baw Shire Council	• Moreland City Council
• Boroondara City Council	• Moyne Shire Council
• Brimbank City Council	• Nillumbik Shire Council
• Campaspe Shire Council	• Northern Grampians Shire Council
• Casey City Council	• Port Phillip City Council
• Corangamite Shire Council	• South Gippsland Shire Council
• Darebin City Council	• Southern Grampians Shire Council
• East Gippsland Shire Council	• Strathbogie Shire Council
• Gannawarra Shire Council	• Surf Coast Shire Council
• Glenelg Shire Council	• Towong Shire Council
• Golden Plains Shire Council	• Wellington Shire Council
• Greater Bendigo City Council	• Whittlesea City Council
• Greater Shepparton City Council	• Wodonga City Council
• Hobsons Bay City Council	• Wyndham City Council
• Horsham Rural City Council	• Yarra City Council
• Indigo Shire Council	• Yarra Ranges Shire Council
• Knox City Council	• Yarriambiack Shire Council
• Latrobe City Council	
• Loddon Shire Council	
• Maribyrnong City Council	
• Maroondah City Council	
• Melbourne City Council	
• Melton Shire Council	
• Mildura Rural City Council	

## Organisational Submitters to the Rating Review

• Aboriginal Housing Victoria	• Mornington Peninsula Beach Box Association
• Australian Institute for commercial Recovery	• Municipal Association Victoria
• Australian Pensioners' Voice	• Municipal Group of Valuers
• Baw Baw Shire Ratepayers and Citizens Association	• Peninsula Kingswood Country Golf Club
• Cheltenham Golf Club	• Property Council
• Churchill Waverley Golf & Bowls Club	• Prosper Australia
• Community Clubs Victoria	• Ratepayers Australia
• Concerned People of Commonwealth of Australia Community	• Ratepayers of Port Phillip
• Connect Health	• Ratepayers Victoria
• Craigieburn Highland Retirement Village	• ReSource RICA
• Dalkeith Heights Retirement Village	• Returned Services League Victoria
• East Gippsland Community Action Group	• Revenue Management Association
• Financial & Consumer Rights Council	• Riversdale Golf Club
• FinPro	• Sanctuary Lakes Golf Club
• Flinders Golf Club	• Shopping Centre Council of Australia
• Gippsland Local Government Network	• Spring Valley Golf Club
• Golf Management Victoria	• Stockland
• Green Acres Golf Club	• Strathallan Golf Club
• Heidelberg Golf club	• Sustainable Australia Fund
• Housing Industry Association	• The Eastern Golf Club
• Huntingdale Golf Club	• VECCI
• Kensington Gardens Resident's Committee	• Victorian Farmers Federation
• Koorimal Golf Club	• Victorian Local Governance Association
• L.Bisinella Developments	• Westjustice
• Latrobe Golf Club	• Wyndham Retirement Villages
• Mechanics Institute of Victoria	• Yarra Yarra Golf Club
• Metropolitan Golf Club	
• Minerals Council of Australia	



