

## DISTRICT COUNCIL OF MALLALA

### 4.6

**This Recommendations Paper does not recommend that councils should be permitted to declare zones specifically for rating purposes. On the contrary, it recommends that when regulations are drafted for the purposes of the new section 156(7), the option to rate differentially according to Development Plan zones should be removed.**

The District Council of Mallala has used its 'Development Plan Zones', for rating purposes, for more than 16 years and, in that time, has not received any objections based on this method of rating.

Council is of the opinion that the use of existing planning zones for rating purposes provides it with the necessary flexibility.

It should be noted that these zones have ***not*** been created specifically for rating purposes.

It is believed that the use of these zones provides for, not only the 'use' of the land, but also its location.

Council also believes that the new recommendation is contrary to the principle of the original intent of amending section 156(7) in the Local Government (Financial Management and Rating) Amendment Act 2005. The intention of the amendment was to provide opportunity for Councils to have the ability to declare 'rating zones', i.e. a 'rating zone' might be a specific area of foreshore properties that have high valuations in relation to similar properties in the same land use or locality. The Council might then declare a differential rate in the rating zone to manage the effect of the higher valuations in comparison to other properties that would normally be within the same land use or within the same locality

Council therefore does not support the recommendation as it will reduce the flexibility Council now has in dealing with its rating issues.

### 5.5

**This Recommendations Paper does not recommend pursuing any amendment to permit rates to be based on secondary land uses by a single occupier. It reminds any council that wants to impose rates on any land subject to separate occupation that the Valuer-General provides tenancy apportionment valuations on request.**

Council supports this recommendation. Owing to difficulties in determining secondary land uses as outlined in the report

6.5

**This Recommendations Paper recommends no change to the land use factors in Regulation 10 of the Local Government (General) Regulations 1999.**

Council does not support this recommendation

Should recommendation 4.6 be successful and development plan zones are removed as a differentiating factor, it is Council's view that a rural living land use code be added to the existing land use code categories.

Council currently has some 40% of its current rateable properties within rural living planning Zones.

7.

**This Recommendations Paper recommends the LGA consider development of:**

- **a package of guidelines and/or**
- **an extra component in its annual 'Rate Administration – Advanced' training course**

**to assist rating officers determine objections to land use decisions.**

Council supports any assistance and training provided for informed rate setting, therefore, supports this recommendation.