

**[4.6] For the new Regulations (associated with section 156 (7) of the Local Government Amendment Act 2005), remove the current legislative option of using Development Plan Zones as a differentiating factor for locality of land (and use other legislative alternatives)**

The City of Port Adelaide Enfield does not use Development Plan Zones for the purpose of setting differential rates. The council does not support the removal of the option and does not support the ability to declare zones for rating purposes. The *status quo* is supported.

**[5.5] Do not pursue the option of introducing a differentiating factor based on secondary land uses by a single occupier**

The City of Port Adelaide Enfield has not encountered any significant problems in determining “predominant use”. The introduction of a differentiating factor based upon secondary land use is not supported. The *status quo* is supported.

**[6.5] Make no change to the currently legislated (in Regulations) land use factors**

The City of Port Adelaide Enfield rates according to land use and considers that the existing categories are sufficient. In effect, the council has two land use categories because there is a rate per dollar for residential and a rate per dollar common to all of the other (non-residential) eight categories. The council desires to set a rating system that is reasonably consistent for all ratepayers and does not create inequitable situations arising from assessments with equal values being rated at different levels, i.e. desires horizontal and vertical equity. The council also believes that the adoption of a large number of differentiating factors leads to the notion that the rates are a fee for service instead of a tax. The *status quo* is supported.

**[7] LGA considers developing specific strategies to assist rating officers to advise councils of general principles in setting rates, and to determine objections to land use decisions**

The City of Port Adelaide Enfield has not had significant difficulties in determining objections to land use. The development of strategies for rating officers is, however, not opposed.

Residential (1)	\$0.00300 per dollar
All other categories (2-9)	\$0.00596 per dollar

Differential rating is only used in respect to general rates.