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Your submission for this review:

The review seems to make good progress to ensure that rates will change to better match actual costs increases Council's face. As well as being able to increase rates if the ESL changes, any other cost increases incurred by local government as a result of legislative or policy changes by the NSW government should also be considered by IPART for increasing rates. IPART should address ratepayer concerns about cost of living by highlighting that well over 90% of the tax burden is levied by state & federal taxes so rates have little impact. The mechanism should have flexibility to change measure on assets for instance if these turn out to not accurately reflect future costs.