

## The case for recognition

- 2.1 The Resolution of Appointment for the Joint Select Committee on Constitutional Recognition of Local Government required it inquire into and report on the majority finding (financial recognition) of the Expert Panel on Constitutional Recognition of Local Government including by amending section 96 of the Constitution.
- 2.2 The amendment for the financial recognition of local government, which was supported by the Expert Panel proposed (amendment in *italics*):
- the Parliament may grant financial assistance to any State *or to any local government body formed by State or Territory legislation* on such terms and conditions as the Parliament sees fit.
- 2.3 As such, the Committee's work has focussed on the importance of the Commonwealth having an ongoing direct funding relationship with local government – which would be constitutionally acknowledged if section 96 was so amended.
- 2.4 There are a number of arguments in support of the financial recognition of local government in the Australian Constitution. The Committee's preliminary report focussed on financial recognition as a remedy to what constitutional experts described as the constitutional uncertainty of direct funding that was highlighted by the High Court's decisions in *Pape*<sup>1</sup> and *Williams*.<sup>2</sup> However, there are other equally important cases for this kind of constitutional recognition of local government.
- 2.5 This chapter will first examine the Commonwealth's direct funding of local government today. It will then detail the four major arguments in support of the financial recognition of local government:

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1 *Pape v Commissioner of Taxation* [2009] HCA 23.

2 *Williams v Commonwealth of Australia* [2012] HCA 23.

- removing uncertainty;
- codifying government practice;
- acknowledging the contemporary role of local government; and
- supporting the financial sustainability of local government.

## Direct funding today

- 2.6 The Commonwealth Government pursues its policy through the allocation of money through numerous avenues, including direct benefits to individuals, payments to state and territory governments, and direct grants to local governments.
- 2.7 Through direct funding to their shire, town and city councils, communities have been able to improve local services and infrastructure. These improvements contribute to the capacity of communities to prepare for social, economic and environmental shifts that will have profound impacts over the coming decades, such as an ageing population or changing local economies.
- 2.8 Professor Anne Twomey noted that the Commonwealth's use of direct funding to local government has increased substantially since the mid-1990s.<sup>3</sup> The growth of direct funding clearly demonstrates that successive Commonwealth Governments have believed local government to be the most appropriate and effective level to pursue certain policy goals, often of national importance. In this time, the Commonwealth Government has built a strong relationship with local government.
- 2.9 Direct funding supports programs in policy areas such as ageing, childcare, water infrastructure, climate change, local community infrastructure, employment, disability services and indigenous well-being. The program most often raised during the inquiry was 'Roads to Recovery', which provides funding to construct or maintain local roads around Australia. The total funding for this program (between financial years 2009-10 and 2013-14) is \$1.75 billion.<sup>4</sup>
- 2.10 Lesser known programs also make a great difference to many Communities. 'Accessible Communities' for example, provides funding to make public facilities more accessible to people with disabilities. It

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3 Professor Anne Twomey, *Submission 103*, p. 3.

4 Department of Infrastructure and Transport, *Roads to Recovery Program Funding Allocations 2009-2014*, [www.nationbuildingprogram.gov.au/funding/r2](http://www.nationbuildingprogram.gov.au/funding/r2).

provides grants of up to \$100,000, and 67 local governments have been funded since 2010.<sup>5</sup>

- 2.11 The 'Suburban Jobs Program' is intended to assist communities outside the CBDs in major capital cities that are 'subject to pressures as a result of current or recent rapid growth (such as congestion)'. The program aims to 'support changes that attract and retain jobs closer to where people live', and its objective 'is to support state and local governments to plan and provide for increased local employment opportunities.'<sup>6</sup> As examples, it has provided \$11.3 million to the City of Playford in South Australia and \$14.6 million to Melton City Council in Victoria.<sup>7</sup>
- 2.12 A further example is 'Water Smart Australia', managed by the Department of Sustainability, Environment, Water, Population and Communities. The program provides funding to improve infrastructure for dams, pipelines, ground- and storm-water for many local communities. Under this program, the Commonwealth has so far co-funded projects in every state and territory at a total cost of almost \$1.5 billion.<sup>8</sup>
- 2.13 Importantly, the increasing cooperation between the Commonwealth and local governments does not diminish the role of state and territory governments. For example, local government has been the predominant recipient of grants under the Commonwealth's Natural Disaster Resilience funding package. State governments, who are constitutionally responsible for emergency management matters within their jurisdiction, are responsible for administering these Commonwealth grants including determining who receives them.<sup>9</sup>
- 2.14 Some evidence suggested that, if direct funding to local government ceased, the Commonwealth Government could still make funding available to local governments by channelling it through state and territory governments, under existing arrangements using section 96 of the Constitution.

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5 Department of Families, Housing, Community Services and Indigenous Affairs, *Accessible Communities*, <http://www.fahcsia.gov.au/our-responsibilities/disability-and-carers/program-services/for-service-providers/accessible-communities>.

6 Department of Sustainability, Environment, Water, Population and Communities, *Suburban Jobs Program Guidelines*, pp. 2-3.

7 Department of Sustainability, Environment, Water, Population and Communities, *Suburban Jobs Program*, <http://www.environment.gov.au/sustainability/suburbanjobs/index.html>.

8 Department of Sustainability, Environment, Water, Population and Communities, *Water Smart Australia*, <http://www.environment.gov.au/water/policy-programs/water-smart/index.html>.

9 Attorney-General's Department, *National Partnership Agreement on Natural Disaster Resilience*, <http://www.em.gov.au/npa>.

- 2.15 Local governments disputed the effectiveness of such a mechanism. As pointed out by Mr Daryl Hitzman, Chief Executive Officer of the Moreton Bay Regional Council, it would not be possible to have the State Government as a partner in some projects that local government takes on, and it would be exceedingly difficult to have Commonwealth funding channelled through the states on that basis:

If I could just make a comment in relation to the affordable housing project: there is no way the state government would have entered into the agreement that we have entered into with the federal government. A kangaroo could not jump over the size of the contract that we had to sign and the conditions of those contracts, and there are significant deliverables in that contract that, if we do not deliver on, we do not get the funding. We have entered into an agreement with the developer, but it is us who takes the risks. There is no way in the world we could convince the state to enter into that contract, because there is nothing in it for them, or they would be too divorced from it. We are talking about affordable housing, around 1,750 lots in our region. It is a significant project. But, more importantly than that, it has significant ongoing development because of the infrastructure that is going to be delivered. This is a significant project, and the council were prepared to take the risk and enter into the agreement. We would not have been able to get [an agreement with] the state.<sup>10</sup>

- 2.16 Mayor David Burgess of the Mid Murray Council suggested that local government services would be reduced if money was channelled through the state government:

From Mid Murray's point of view, there would be a big reduction in services. We receive nearly half a million dollars just from Roads to Recovery to do roads. We do not have public transport and all those services. So, if that was to disappear, we would be in big trouble. If it were to come through state government, would we get the full amount, would there be a handling fee, would they then dictate what roads we do?<sup>11</sup>

- 2.17 The City of Darebin pointed out that, when funding comes through state government, there can be increased overhead costs:

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10 Mr Daryl Hitzman, Moreton Bay Regional Council, *Proof Committee Hansard*, 20 February 2013, p. 17.

11 Mayor David Burgess, Mid Murray Council, *Proof Committee Hansard*, 20 February 2013, p. 20.

With respect to roads, I think it is worth mentioning that local councils do deliver roads at a more efficient rate than through places like VicRoads. There are less management overheads. I think it has been identified as up to 15 per cent less with local councils.<sup>12</sup>

[When state funded], VicRoads becomes the project manager. The funding part of it pays for their project management and administration. The total at the moment [under Commonwealth direct funding] comes direct to the local government, so that we can show you that the entire money goes into the project. There is no in-kind money for that or project management. Every council does that, because we do have systems in place to manage it, under contracts or whatever. On the other hand, if you look at the projects which are coming through VicRoads, the federal government pay for the VicRoads management too.<sup>13</sup>

Obviously this is a case of duplication of administration and a cost to the public.<sup>14</sup>

- 2.18 It is clear that local governments are profoundly reliant on direct funding from the Commonwealth. This chapter will now deal with the principle arguments in support of the financial recognition of local government in the Constitution.

## Removing uncertainty

- 2.19 As discussed in the Preliminary Report, the combined effect of the *Pape* and *Williams* decisions was to cast doubt over the validity of many programs funded by the Commonwealth Government, including those that funded local government directly. Parliament responded immediately to the *Williams* decision by passing the *Financial Framework Legislation Amendment Act (No. 3) 2012 (FFLAA)* in June 2012.

## Further challenge to direct funding

- 2.20 Three professors of constitutional law expressed the view that the programs the *FFLAA* was intended to rectify – as well as others included in other legislation – would be vulnerable to constitutional challenge in

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12 Mayor Tim Laurence, Darebin City Council, *Proof Committee Hansard*, 20 February 2013, p. 20.

13 Mr Rasiah Dev, Darebin City Council, *Proof Committee Hansard*, 20 February 2013, p. 20.

14 Mayor Tim Laurence, Darebin City Council, *Proof Committee Hansard*, 20 February 2013, p. 20.

the future. These include programs that fund local government directly, such as 'Roads to Recovery'.

- 2.21 The plaintiff in the *Williams* case, Mr Ron Williams, challenged the constitutional validity of the 'National School Chaplaincy Program' (NSCP) which has been in place since 2007. As noted above, following the High Court's decision, the *FFLAA* remedial legislation was passed by the Parliament to support the continuation of the NSCP. A successful further challenge to the NSCP could have serious implications for the other programs covered by the *FFLAA* as well as other programs such as those that fund local government directly.
- 2.22 When asked if he had commenced – or intended to commence – a further challenge to the NSCP, the plaintiff, Mr Ron Williams, responded:
- The documents are all in order. I expect they will be processed within the next couple of days. We have had them in place for quite a while. I would expect that it is imminent and we could see them processed within a week.<sup>15</sup>
- 2.23 In response to a question about whether the impending legal action would, in part, challenge the *FFLAA*, Mr Williams responded: 'It is going to be a challenge to the continued funding of the NSCP, yes, in spite of the [remedial] legislation – without wanting to give too much away about our statement of claim.'<sup>16</sup>
- 2.24 Whilst the *FFLAA* is good law, it is clear from Mr Williams' evidence that a challenge to the *FFLAA* is imminent.

## The Commonwealth's legal advice

- 2.25 The Attorney-General's Department could not provide definitive advice about the impact of the *Pape* and *Williams* cases on the relationship between the Commonwealth Government and local government, particularly relating to decisions about program funding. Mr James Faulkner SC said that:

...the decisions in *Pape* and *Williams*, which are the ones that people have been talking about here today, now form part of the background which the whole of the government takes into account when it makes any decision about anything, including the stuff in the local government area. I am conscious that you have heard a number of arguments today about what *Pape* means and *Williams* means. There are lots of views about that. The Commonwealth

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15 Mr Ron Williams, *Proof Committee Hansard*, 20 February 2013, p. 4.

16 Mr Ron Williams, *Proof Committee Hansard*, 20 February 2013, p. 4.

government has its own views about that. They are complex questions. As you have heard suggested today, just the apparently simple question ‘Can you give some money to an airport in a local government area?’ could raise a very, very complex constitutional question. What powers are available, what powers are arguably available, what has the court decided, what has it not decided, what is an implication and what is a clear decision are the kinds of things we tie ourselves up in knots in all the time to decide.

So it is inevitably the case that significant decisions of the sorts that we are talking about here will affect the operation of the government in relation to local government and other areas as well. That is just inevitable – unavoidable. So it will have an implication, but that is not to say a great deal. That is really what I am saying, I suppose.<sup>17</sup>

2.26 However, in response to the Preliminary Report, the Minister for Regional Australia, Regional Development and Local Government stated that:

The Federal Government does not accept the evidence presented to the Committee in relation to the federal financial framework, and the Commonwealth continues to have constitutional support to make grants or payments directly to local government bodies.<sup>18</sup>

2.27 The Committee has not disputed and does not dispute the Commonwealth Government’s position on the current constitutionality of programs under the *FFLAA* and other programs such as ‘Roads to Recovery’. The Committee completely accepts the view that the *FFLAA* is good law, and it quite clearly provided a remedy to *Williams* when it was needed.

2.28 However, there is an imminent challenge to a program under the *FFLAA*. The mere fact of a challenge creates uncertainty (however remote) about the direct funding of local government. Professor AJ Brown aptly described the situation created by the *Pape* and *Williams* decisions, notwithstanding the passage of the *FFLAA*:

do we want to live with the uncertainty? And the answer to that question has to be no. It should be obvious to the committee and the committee should not have any trouble articulating the reasons that even the risk in this day and age to this federal system of

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17 Mr James Faulkner, Attorney-General’s Department, *Committee Hansard*, 16 January 2013, pp. 49-50.

18 Minister for Regional Australia, Regional Development and Local Government Media Release 24 January 2013.

having that sort of uncertainty is something that is worth eliminating.

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I think there is a range of real possibilities, but I think the risk in and of itself is something that you would not want in this day and age.<sup>19</sup>

## Uncertainty in local government

2.29 The local government sector expressed doubt about the certainty of continued direct funding from the Commonwealth. In certain cases, the impact of uncertainty was put quite starkly: there is real fear in local government of the ultimate repercussions of the *Pape* and *Williams* cases:

I cannot give you the total figure off the top of my head but we have a budget of about \$20 million. We raise just over a half of that out of rates and we get an amount from the state government. The rest of it would be federal money, and that is a fairly significant part of our budget. If a third of it were to disappear we would probably have to turn bitumen roads back into dirt roads and lose a lot of support for our elderly people.<sup>20</sup>

2.30 The absence of an explicit constitutional power to provide funds directly to local government has become a major source of uncertainty for local governments and their communities. A few examples of this uncertainty illustrate this point:

My Council needs certainty of funding so that Roads to Recovery can continue.<sup>21</sup>

Because of [the *Pape* decision] the validity of [direct] funding is not certain. Local government requires certainty if it is to remain financially sustainable in the long-term and to be able to deal with the growing needs of its communities.<sup>22</sup>

Given that both *Pape* and *Williams* have called into question the legality of two extremely beneficial, nay critical, sources of funding to local government, Council fears that without financial constitutional recognition future direct Commonwealth funding of local government through programs such as [Roads to Recovery]

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19 Professor AJ Brown, *Committee Hansard*, 16 January 2013, p. 6.

20 Mayor David Burgess, Mid Murray Council, *Proof Committee Hansard*, 20 February 2013, p. 23.

21 Wujal Wujal Aboriginal Shire Council, *Submission 41*, p. 1.

22 Shire of Halls Creek, *Submission 170*, p. 1.



and [The Regional and Local Community Infrastructure Program] may be declared technically invalid and forced to cease.

Local government needs certainty and security of funding in order to provide the range and level of services expected by the community and to which the community has become accustomed.<sup>23</sup>

As a small rural municipality it is extremely critically important that Council has certainty of directly funded programs such as the much appreciated and extremely crucial Roads to Recovery program and the Regional and Local Community Infrastructure program.<sup>24</sup>

- 2.31 As described by Cr Paul Bell AM, this uncertainty infects many decisions made by local governments:

Every time we make a decision now in terms of accepting money from the federal government there is a concern. Many corporations would have concerns about what the implications of accepting that funding might be.<sup>25</sup>

- 2.32 Concerns were also raised about the possible recovery of money if direct funding were ever invalidated. ALGA suggested that, if the Roads to Recovery program was invalidated, 'local government could be asked to repay the total paid under the program, amounting to more than \$4 billion by the end of the current program in 2014.'<sup>26</sup> Cr Paul Bell AM said that '[it] comes back to the reality of what might happen if Roads to Recovery was proven to be unconstitutional and we had to pay back the \$3 billion that has already been given to local government.'<sup>27</sup>

- 2.33 The Commonwealth Government, understandably, was unable to provide a definitive answer about whether such liability for recovery of money would apply in a hypothetical situation.<sup>28</sup>

- 2.34 In summary there is a palpable fear in local government that, in the absence of financial recognition in the Constitution, communities will not

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23 Cootamundra Shire Council, *Submission 5*, p. 3.

24 Yarriambiack Shire Council, *Submission 106*, p. 1.

25 Cr Paul Bell AM, Central Highlands Regional Council, *Proof Committee Hansard*, 20 February 2013, p. 12.

26 Australian Local Government Association, *Submission 89*, p. 25.

27 Cr Paul Bell AM, Central Highlands Regional Council, *Proof Committee Hansard*, 20 February 2013, p. 12.

28 Mr James Faulkner, Attorney-General's Department, *Proof Committee Hansard*, 20 February 2013, p. 44.

have the resources for the essential infrastructure services on which they rely.

## Codifying government practice

2.35 As discussed above, the Commonwealth Government has been providing funding directly to local government for decades, and in recent times it has become much more common. Throughout the inquiry, there was almost no objection to this practice at a principled level. Mr Ron Williams, the plaintiff in the *Williams* case, went to pains to express his support for the direct funding of local government: regardless of any implications his case might have:

I come from Toowoomba, so my council is Toowoomba Regional Council. I did not see their name on the list of people submitting, but I would want them to have any direct funding that they are receiving. ... I think that every step possible should be taken to look at legitimising it.<sup>29</sup>

2.36 Even the voluble opposition to recognition from some members of the public does not question the appropriateness of the Commonwealth Government providing funding directly to local government. Given the broad support for direct funding as an appropriate funding option for the Commonwealth Government, it is reasonable to expect that the Australian Constitution codify direct funding as a legitimate practice of the Commonwealth.

2.37 As discussed below, much has changed in Australia's governance arrangements since direct payments to local government were first made in the 1970s. Various submissions discuss the need for the Constitution to accurately reflect government practice in Australia. Benalla Rural City referred to 'the importance of changing the Constitution to ensure that it reflects how Federation works in modern Australia.'<sup>30</sup> Naracoorte Lucindale Council stated that 'the suggested changes to the Constitution being sought by local government are simply a mechanism to legalise the system which already exists'.<sup>31</sup> A referendum that gave financial recognition to local government would ensure that the Constitution accurately reflects the current practice, by codifying existing arrangements.

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29 Mr Ron Williams, *Proof Committee Hansard*, 20 February 2013, p. 2.

30 Benalla Rural City, *Submission 150*, p. 1.

31 Cootamundra Shire Council, *Submission 5*, p. 3.

## Acknowledging local government's role

2.38 Stakeholders emphasised the expansion of local government's role in Australia over recent decades to meet increasing community expectations:

Since 1974 the communities we are servicing have changed dramatically, and the services we are giving have changed.... I have mentioned only roads and age care, but there are many other issues, a whole series of social issues that the community wants us to act on regarding homelessness, drugs and alcohol.<sup>32</sup>

Local government is an essential part of Australia's system of government. While it continues to fulfil the traditional functions of 'roads, rates and rubbish', the size and scope of local government's role has expanded significantly over the past few decades. This is particularly so in country areas where the local 'Shire' is looked to for the provision of infrastructure and amenities as well as support for commercial growth, recreation, culture, community development, health, education public welfare and public safety.<sup>33</sup>

The Wagga airport is the 20th busiest airport in Australia, based on passenger numbers. We have recently spent approximately \$15 million on our airport. We received \$1 million for an Instrument Landing scheme from the Commonwealth, plus an additional \$1.4 million for terminal modifications, baggage security and screening facilities at the airport. It is not just a passenger terminal; there is also a lot of business undertaken from the airport. We have seen new businesses established out at the airport. Recently Douglas Aerospace has established a new plane-painting facility, which has the capacity to service planes as big as 737s.<sup>34</sup>

I would like to talk about a development we have in our region for affordable housing. There was an agreement with the federal government and the developer that we had entered into in relation to the development of just under 2,000 affordable housing sites. There is a bridge that needs to be built – a \$20 million bridge – of which the federal government is providing just under \$11 million. Without us being able to enter into that agreement with the federal government that development would not have gone ahead. It is as simple as that. That is an example.

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32 Mayor Tim Laurence, Darebin City Council, *Proof Committee Hansard*, 20 February 2013, p. 21.

33 The Shire of Donnybrook Balingup, *Submission 27*, p. 1.

34 Mr Craig Richardson, City of Wagga Wagga, *Proof Committee Hansard*, 20 February 2013, p. 9.

We have another development at North Lakes, which is one of the thriving hot spots in our region, where we are building a \$50 million development, where the federal government has committed just under \$11 million, again. That is, again, direct funding. Without that funding, that project would not have gone ahead.

Roads to Recovery is certainly an issue for all of us but there are more significant projects for us than Roads to Recovery. The most significant one is our Moreton Bay Rail Link, where we have entered into a \$1.1 billion tripartite agreement with the federal and state governments. We have committed \$105 million. That is a direct agreement between us and the federal government and the state government.<sup>35</sup>

2.39 As pointed out by Marrickville Council, this increase in responsibilities has not often been accompanied by sufficient additional funding:

Past decades have seen a rapid expansion of services that local councils are expected to deliver and cost shifting from other levels of government. It has been a long time since councils were merely responsible for roads and rubbish collection.<sup>36</sup>

2.40 In the 2009-10 *Local Government National Report*, the Department of Regional Australia, Local Government, Arts and Sport identified the following local government functions and services:

- engineering (public works design; construction and maintenance of roads, bridges and footpaths; drainage; cleaning; and waste collection and management)
- planning and development approval
- building (inspection, licensing, certification and enforcement)
- administration (of aerodromes, quarries, cemeteries, parking stations and street parking)
- recreation (golf courses, swimming pools, sports courts, recreation centres, halls, kiosks, camping grounds and caravan parks)
- health (water sampling, food sampling, immunisation, toilets, noise control, meat inspection and animal control)
- community services (child care, elderly care and accommodation, refuge facilities, meals on wheels, counselling and welfare)
- cultural/educational (libraries, art galleries and museums)

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35 Mr Daryl Hitzman, Moreton Bay Regional Council, *Proof Committee Hansard*, 20 February 2013, p. 14.

36 Marrickville Council, *Submission 55*, p. 1.

- water and sewerage (in some states)
- other (abattoirs, sale-yards, markets and group purchasing schemes).<sup>37</sup>

2.41 Local governments around Australia believe that the additional services they provide are vital to their communities, but expressed concerns about their ability to provide these services in the absence of constitutional recognition. Quite separately to the certainty question, recognition would provide acknowledgment of local government's expanding service to communities. It would reflect and validate the additional expectations that communities have of local government.

## Supporting the financial sustainability of local government

2.42 The Expert Panel on Constitutional Recognition of Local Government considered the broader implications of financial recognition, particularly in respect of the financial sustainability of local government. The Panel's report noted a widely held assumption in the local government sector that financial recognition is essential to its long term financial sustainability in general.

2.43 The 2011 report of the Senate Select Committee on the Reform of the Australian Federation undertook a comprehensive examination of financial sustainability issues facing local government. As the report notes:

Australia's local governments provide an increasing range of services beyond the 'roads, rates and rubbish' functions with which they are traditionally associated. Yet despite their significant responsibilities and close relationship with citizens at the level of suburb, town, city and region, local governments in Australia are relatively poorly funded, lack constitutional recognition, and are vulnerable to cost shifting.<sup>38</sup>

2.44 The report discusses the question of local government's ability to increase its own revenue sources, and noted the limitations on this, often imposed by state governments, such as 'imposing a cap on the rates that may be

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37 Department of Regional Australia, Local Government, Arts and Sport, *Local Government National Report 2009-10*, December 2012, p. 4.

38 Senate Select Committee on the Reform of the Australian Federation, *Australia's Federation: an agenda for reform*, June 2011, p. 81.

levied, exempting areas of land from rate levies and requiring concessions for certain persons such as pensioners.’<sup>39</sup>

- 2.45 The 2003 report of the House of Representatives Standing Committee on Economics, Finance and Public Administration inquiry into local government and cost shifting found five major areas of ‘cost shifting’ where the expectations of local government are not matched by funding:
- the **withdrawal or reduction of financial support** once a program is established, therefore leaving local government with the choice of continuing a program or suffering the political odium of cancelling the service;
  - the **transfer of assets** without appropriate funding support;
  - the requirement to provide **concessions and rebates without compensation** payments;
  - increased **regulatory and compliance requirements**; and
  - **failure to provide for indexation of fees and charges** for services prescribed under state legislation or regulation.<sup>40</sup>
- 2.46 The report went on to suggest that ‘[part] of the solution to these cost shifting examples lies in the definition of responsibilities of each sphere of government and how funding would match those responsibilities.’<sup>41</sup> The constitutional recognition of local government would serve this end, by making clear the funding arrangements to support those responsibilities.

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39 Senate Select Committee on the Reform of the Australian Federation, *Australia’s Federation: an agenda for reform*, June 2011, p. 82.

40 House of Representatives Standing Committee on Economics, Finance and Public Administration, *Rates and Taxes: a fair share for responsible local government*, p. 30.

41 House of Representatives Standing Committee on Economics, Finance and Public Administration, *Rates and Taxes: a fair share for responsible local government*, p. 30.