## ESL review – submission to draft report

## MacPherson, Mr Steve

The proposal to impose an additional levy on boat owners who already pay through the property levy on the basis that only a few people use it is logically, ethically and morally flawed. It is objectionable fundamentally. On that logic rural fire services are only used by a minority and they should have a special levy, or properties in the hills which are more likely to use fire services should have a special levy or users of airplanes.

I object in the strongest terms to this proposal which does not survive any test of fairness or logic.