



**ACT**  
Government


Chief Minister, Treasury and  
Economic Development

## Freedom of Information Publication Coversheet

The following information is provided pursuant to section 28 of the *Freedom of Information Act 2016*.

FOI Reference: CMTEDDFOI 2019-0147

Information to be published	Status
1. Access application	Published
2. Decision notice	Published
3. Documents and schedule	Published
4. Additional information identified	No
5. Fees	Waived
6. Processing time (in working days)	20
7. Decision made by Ombudsman	N/A
8. Additional information identified by Ombudsman	N/A
9. Decision made by ACAT	N/A
10. Additional information identified by ACAT	N/A

From:   
To: [CMTEDD.FOI](#)  
Subject: Freedom of Information request  
Date: Monday, 1 July 2019 10:45:56 AM

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Please find online enquiry details below. Please ensure this enquiry is responded to within fourteen working days.

### Your details

**All fields are optional, however an email address OR full postal address must be provided for us to process your request. An email address and telephone contact number will assist us to contact you quickly if we need to discuss your request.**

Title:  
First Name:  
Last Name:  
Business/Organisation:  
Address:  
Suburb:  
Postcode:  
State/Territory:  
Phone/mobile:  
Email address:



### Request for information

**(Please provide as much detail as possible, for example subject matter and relevant dates, and also provide details of documents that you are not interested in.)**

Under the Freedom of Information Act 2016 I want to access the following document/s (\*required field):

I request all factual information, including but not limited to data, supporting the ACT Government's claim variously made publicly and in correspondence with me, most recently in a letter from the Chief Minister dated 25 June 2019, that prior to the 2017 ACT Budget announcement of changes to the methodology for calculating rates on unit-titled properties: 'Houses were paying more in rates than units with similar market values and rental returns'.

I do not want to access the following documents in relation to my request::

Please note that I request access to factual information only. If there are documents that include such information but which also include other information, I do not require access to the latter information which may be redacted as being outside the scope of my request. I do not require access to any information that has already been published by the Government.

Thank you.  
Freedom of Information Coordinator




**ACT**  
Government

Chief Minister, Treasury and  
Economic Development

Our ref: CMTEDDFOI 2019-147



via email: 

Dear 

### **FREEDOM OF INFORMATION REQUEST**

I refer to your application under section 30 of the *Freedom of Information Act 2016* (the Act), received by the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) on 1 July 2019.

Specifically, you are seeking documents held by the ACT Revenue Office (ACTRO) in relation to changes to the methodology for calculating rates on unit-titled properties. In particular, you have requested:

*"... all factual information, including but not limited to data, supporting the ACT Government's claim variously made publicly and in correspondence with me, most recently in a letter from the Chief Minister dated 25 June 2019, that prior to the 2017 ACT Budget announcement of changes to the methodology for calculating rates on unit-titled properties: 'Houses were paying more in rates than units with similar market values and rental returns'."*

I note that the scope of your request was limited to factual information only.

#### **Authority**

I am an Information Officer appointed by the Director-General of CMTEDD under section 18 of the Act to deal with access applications made under Part 5 of the Act.

I am a tax officer for the purposes of the *Taxation Administration Act 1999* (TAA), and also a delegate of the Commissioner of ACT Revenue for the purpose of section 96 of the TAA.

#### **Timeframes**

In accordance with section 40 of the Act, ACTRO is required to provide a decision on your access application by 29 July 2019.

#### **Decision on access**

Searches were completed for relevant documents and 23 documents were identified that fall within the scope of your request. Some of the information requested relates to taxpayer information subject to the operation of division 9.4 (Secrecy) of the TAA.

I have decided to withhold access to 11 of identified documents and grant partial access to 10 documents having determined not to exercise the discretion under sections 96 (Permitted disclosures of a general nature) and 97 (Other permitted disclosures) of the

TAA. Accordingly, I also consider their release to be contrary to the public interest information under Schedule 1 of the Act.

I have decided to grant full access to two documents as I consider their release to be in favour of the public interest.

In accordance with section 54(2) of the Act a statement of reasons outlining my decision is below.

### **Material considered**

In reaching my access decision, I have taken the following into account:

- the Act;
- the content of the documents that fall within the scope of your request; and
- the secrecy provisions contained in Division 9.4 of the TAA.

### **Exemption claimed**

As decision maker, I am required to decide where, on balance, public interest lies. As part of this process I must consider factors favouring disclosure and non-disclosure.

In *Hogan v Hinch* (2011) 243 CLR 506, [31] French CJ stated that when 'used in a statute, the term [public interest] derives its content from "the subject matter and the scope and purpose" of the enactment in which it appears'. Section 17(1) of the Act sets out the test, to be applied to determine whether disclosure of information would be contrary to the public interest. These factors are found in subsection 17(2) and Schedule 2 of the Act.

#### Factors favouring disclosure (Schedule 2.1)

Taking into consideration the information contained in the documents found to be within the scope of your request, I have identified that the following public interest factors are relevant to determine if release of the information contained within these documents is within the 'public interest':

*(a) disclosure of the information could reasonably be expected to do any of the following:*

*(viii) reveal the reason for a government decision and any background or contextual information that informed the decision;*

This factor is of significant weight, as documents such as briefs and aggregate data derived from sales evidence of the relevant financial years specifically identify what factors and evidence was used to influence the decision of the ACT Government to change the rates calculation methodology. I believe this information provides significant contextual information to what data was reviewed and what sources were considered by the ACT Government.

#### Factors favouring non-disclosure (Schedule 1)

##### *Schedule 1 Section 1.3*

Division 9.4 of the TAA contains a secrecy provision as defined in Schedule 1, section 1.3(6) and Schedule 1, Section 1.3(7) of the Act.

Any information that falls within the meaning of 'information obtained under or in relation to the administration of a tax law' ("taxpayer information") in section 95(2) of the TAA is prohibited by law from disclosure. Sections 96 and 97 allow for disclosure of taxpayer information in certain circumstances, however, I am satisfied that none of these circumstances apply for where documents or information is withheld from release.

Having considered the three documents subject to partial release, I am satisfied that the parts withheld comprise of taxpayer information that would allow for the identification of individual taxpayer affairs directly or indirectly. As such, the relevant sections of documents are subject to the secrecy provision in Division 9.4 of the TAA and not for disclosure.

#### *Schedule 1 Section 1.6*

The exempt Cabinet document that has been identified as being within the scope of your request is entirely composed of information that is considered to be contrary to the public interest information under section 1.6 of Schedule 1 of the Act as it is Cabinet information. Under this provision, Cabinet information is exempt from release. The purpose of this exemption is to maintain the confidentiality of the Cabinet process and to uphold the principle of collective ministerial responsibility. This exemption was discussed in *The Commonwealth v Northern Land Council* [1993] HCA 24; (1993) 176 CLR 604 (21 April 1993). Paragraph 6 of the decision, states that:

... it has never been doubted that it is in the public interest that the deliberations of Cabinet should remain confidential in order that the members of Cabinet may exchange differing views and at the same time maintain the principle of collective responsibility for any decision which may be made.

The Cabinet document falls within section 1.6 of the Act as it is information which has been commissioned by the Cabinet to guide it in its decision making and to assist it in its deliberations. It is therefore exempt from release under the Act.

I note that while Document 3 has the Dissemination Limitation Marker 'Cabinet-In-Confidence', I have assessed the information contained in this document, and am not satisfied it meets the criteria to be withheld.

#### **Charges**

Pursuant to Freedom of Information (Fees) Determination 2017 (No 2) processing charges are applicable for this request because the total number of pages to be released to you exceeds the charging threshold of 50 pages. However, the charges have been waived in accordance with section 107(2)(b) of the Act.

#### **Online publishing – Disclosure log**

Under section 28 of the Act, CMTEDD maintains an online record of access applications called a disclosure log. Your original access application, my decision and documents released to you in response to your access application will be published in the CMTEDD disclosure log after 2 August 2019. Your personal contact details will not be published.

You may view CMTEDD disclosure log at:

<https://www.cmtedd.act.gov.au/functions/foi/disclosure-log>

**Ombudsman review**

My decision on your access request is a reviewable decision as identified in Schedule 3 of the Act. You have the right to seek Ombudsman review of this outcome under section 73 of the Act within 20 working days from the day that my decision is published in CMTEDD disclosure log, or a longer period allowed by the Ombudsman.

If you wish to request a review of my decision you may write to the Ombudsman at:

The ACT Ombudsman

GPO Box 442

CANBERRA ACT 2601

Via email: [actfoi@ombudsman.gov.au](mailto:actfoi@ombudsman.gov.au)

**ACT Civil and Administrative Tribunal (ACAT) review**

Under section 84 of the Act, if a decision is made under section 82(1) on an Ombudsman review, you may apply to the ACAT for review of the Ombudsman decision. Further information may be obtained from the ACAT at:

ACT Civil and Administrative Tribunal

Level 4, 1 Moore St

GPO Box 370

Canberra City ACT 2601

Telephone: (02) 6207 1740

<http://www.acat.act.gov.au/>

Should you have any queries in relation to your request please contact me by telephone on 6207 3478 or email [ACTROFOI@act.gov.au](mailto:ACTROFOI@act.gov.au).

Yours sincerely



Brett Wilesmith

Information Officer

Revenue Management

Chief Minister, Treasury and Economic Development Directorate

29 July 2019



**ACT**  
Government

Chief Minister, Treasury and  
Economic Development

## FREEDOM OF INFORMATION REQUEST SCHEDULE

NAME	WHAT ARE THE PARAMETERS OF THE REQUEST	Reference NO.
	Seeking documents held by the ACT Revenue Office (ACTRO) in relation to changes to the methodology for calculating rates on unit-titled properties.	CMTEDDFOI2019-147

Ref No	Page number	Description	Date	Status	Reason for Exemption	Online Release Status
1	1-22	Data on general rates based on average and median sale prices between 2011-12 to 2015-16.	23/07/2015	Partial	Out of Scope	Yes
2	23-24	Data presented to the Treasurer's office on general rates, conveyance duties and property prices by year over 2011-12 to 2015-16.	11/11/2015	Partial	Out of Scope	Yes
3	25	Brief: General rates change in calculation method	19/01/2016	Partial	Out of Scope	Yes
4	26-37	Brief: Tax reform next five years	02/04/2016	Partial	Out of Scope	Yes
5	38-40	Attachment A to Brief	02/04/2016	Partial	Out of Scope	Yes
6	41-44	Attachment B to Brief	02/04/2016	Partial	Out of Scope	Yes
7	45-48	Attachment C to Brief	02/04/2016	Partial	Out of Scope	Yes
8	49-50	Examples of rates changes	06/04/2017	Full	N/A	Yes
9	51	Market values and rates for houses and units	31/07/2017	Partial	Sch 1 s1.3	Yes
10	52	Units Houses Rates Cameos (draft)	23/02/2018	Full	N/A	Yes
11	53-96	Residential distributions market values and rates	30/08/2018	Partial	Sch 1 s1.3	Yes
12	97-98	Distribution of Average Unimproved Values and General Rates	Undated	Partial	Out of Scope	Yes

13	N/A	Cabinet Submission under consideration	-	Exempt	Sch 1 s1.6	No
14-23	N/A	Market Data Analysis	-	Exempt	Sch 1 s1.3	No



Data presented to the Treasurer's office on general rates, conveyance duties and property prices by year over 2011-12 to 2015-16.

- a. The data on property prices reflects average and median sales prices.
- b. Some sales transactions have been disregarded, i.e. transactions worth less than \$100,000 for units and \$250,000 for houses, and mixed use buildings.
- c. There is no property price data for 2015-16 as yet.

**Out of Scope**

- e. Not all information is available for all years in all suburbs.
- f. General rates increase reflects the full four years. Prior to tax reform general rates revenue increased annually in line with WPI - WPI increases equal 11.7 per cent over 2011-12 to 2015-16. The average rates increase in each suburb will have also depended on changes in AUVs and changes in the number of properties.

	Houses						Units					
	2011-12	2012-13	2013-14	2014-15	2015-16	Change (%)	2011-12	2012-13	2013-14	2014-15	2015-16	Change (%)
						2011-12 to 2014-15						2011-12 to 2014-15
<b>Ainslie</b>												
Average rates (\$)	1,876	2,305	2,505	2,756	3,041	46.9	1,271	1,383	1,517	1,659	1,828	43.8
Out of Scope												
Unimproved Value (\$'000 - Average)	565	548	560	560	579	-0.8	313	305	314	315	323	0.6
Average Unimproved Value, 3 yrs (\$'000 - Average)	501	542	557	556	566	11.0	279	301	311	311	318	11.6
Median sale price (\$'000)	650	665	677	746	n.a.	14.8	720	640	645	663	n.a.	-7.9
Average sale price (\$'000)	645	633	685	779	n.a.	20.8	670	638	640	642	n.a.	-4.2
<b>Amaroo</b>												
Average rates (\$)	1,159	1,248	1,384	1,500	1,620	39.7	878	906	1,021	1,113	1,205	37.3
Out of Scope												
Unimproved Value (\$'000 - Average)	277	277	269	269	280	-3.0	161	161	163	163	163	1.7
Average Unimproved Value, 3 yrs (\$'000 - Average)	238	262	275	272	272	14.2	135	150	161	162	163	20.3
Median sale price (\$'000)	487	510	524	530	n.a.	8.8	447	426	426	430	n.a.	-3.8
Average sale price (\$'000)	500	513	544	528	n.a.	5.7	427	427	432	397	n.a.	-7.0
<b>Aranda</b>												
Average rates (\$)	1,641	1,919	2,139	2,412	2,679	63.2	1,012	1,053	1,181	1,310	1,457	43.9
Out of Scope												
Unimproved Value (\$'000 - Average)	472	471	471	512	514	8.6	213	213	216	232	232	8.8
Average Unimproved Value, 3 yrs (\$'000 - Average)	415	447	471	485	499	16.8	184	201	214	220	231	19.6
Median sale price (\$'000)	726	665	643	750	n.a.	3.3	460	254	685	616	n.a.	33.9
Average sale price (\$'000)	668	648	664	757	n.a.	13.4	454	254	618	548	n.a.	20.7
<b>Banks</b>												
Average rates (\$)	1,189	1,264	1,381	1,507	1,623	36.5	876	906	1,009	1,099	1,186	35.3
Out of Scope												
Unimproved Value (\$'000 - Average)	272	272	280	271	268	-0.3	154	154	157	155	153	0.9
Average Unimproved Value, 3 yrs (\$'000 - Average)	249	268	274	274	273	10.1	134	148	155	155	155	15.8
Median sale price (\$'000)	424	447	452	464	n.a.	9.4	365	405	350	380	n.a.	4.1
Average sale price (\$'000)	456	498	505	485	n.a.	6.3	379	388	337	386	n.a.	1.8
<b>Barton</b>												
Average rates (\$)	3,003	3,896	4,098	4,563	5,040	67.8	896	954	1,013	1,104	1,194	33.2
Out of Scope												
Unimproved Value (\$'000 - Average)	928	928	928	928	970	0.0	152	152	153	153	154	0.9
Average Unimproved Value, 3 yrs (\$'000 - Average)	914	928	928	928	942	1.5	141	148	152	153	153	8.1
Median sale price (\$'000)	1,188	862	1,775	1,915	n.a.	61.3	555	575	550	580	n.a.	4.5
Average sale price (\$'000)	1,188	862	1,423	1,915	n.a.	61.3	609	608	629	587	n.a.	-3.6

	Houses						Units					
	2011-12	2012-13	2013-14	2014-15	2015-16	Change (%) 2011-12 to 2014-15	2011-12	2012-13	2013-14	2014-15	2015-16	Change (%) 2011-12 to 2014-15
<b>Belconnen</b>												
Average rates (\$)	1,180	1,324	1,480	1,609	1,773	50.2	700	752	845	921	950	35.7
Out of Scope												
Unimproved Value (\$'000 - Average)	304	304	297	297	290	-2.4	80	80	83	83	83	3.5
Average Unimproved Value, 3 yrs (\$'000 - Average)	250	284	301	299	304	19.5	70	76	81	82	78	18.0
Median sale price (\$'000)	415	366	390	367	n.a.	-11.6	396	408	403	409	n.a.	3.2
Average sale price (\$'000)	428	378	400	359	n.a.	-16.3	408	434	416	411	n.a.	0.7
<b>Bonner</b>												
Average rates (\$)	985	1,024	1,132	1,233	1,350	37.0	764	784	843	916	991	29.7
Out of Scope												
Unimproved Value (\$'000 - Average)	190	203	200	193	212	1.5	93	94	94	94	95	0.8
Average Unimproved Value, 3 yrs (\$'000 - Average)	190	198	199	199	202	4.6	93	93	94	94	95	0.8
Median sale price (\$'000)	515	523	540	550	n.a.	6.8	394	394	428	413	n.a.	4.8
Average sale price (\$'000)	511	510	527	528	n.a.	3.3	393	375	421	381	n.a.	-3.0
<b>Bonython</b>												
Average rates (\$)	1,217	1,289	1,403	1,546	1,686	38.5	807	827	926	1,011	1,097	35.9
Out of Scope												
Unimproved Value (\$'000 - Average)	281	281	283	292	292	4.0	128	128	132	132	132	3.8
Average Unimproved Value, 3 yrs (\$'000 - Average)	259	276	282	285	289	10.0	109	121	129	131	132	20.0
Median sale price (\$'000)	544	497	535	503	n.a.	-7.6	477	410	409	390	n.a.	-18.2
Average sale price (\$'000)	509	486	507	511	n.a.	0.4	448	423	394	369	n.a.	-17.6
<b>Braddon</b>												
Average rates (\$)	2,037	2,503	2,733	3,001	3,303	62.2	781	810	895	972	1,029	31.8
Out of Scope												
Unimproved Value (\$'000 - Average)	617	598	617	606	626	-1.9	109	106	110	109	109	0.4
Average Unimproved Value, 3 yrs (\$'000 - Average)	561	591	611	607	616	8.1	99	105	108	108	103	9.1
Median sale price (\$'000)	940	900	620	858	n.a.	-8.8	425	430	429	425	n.a.	0.0
Average sale price (\$'000)	924	890	705	735	n.a.	-20.5	435	470	448	434	n.a.	-0.4
<b>Bruce</b>												
Average rates (\$)	1,551	1,734	1,880	2,083	2,298	48.1	761	828	922	1,006	1,053	38.3
Out of Scope												
Unimproved Value (\$'000 - Average)	402	415	419	426	429	5.9	105	105	108	108	108	2.9
Average Unimproved Value, 3 yrs (\$'000 - Average)	381	409	416	420	418	10.1	92	100	106	107	108	16.3
Median sale price (\$'000)	648	657	740	800	n.a.	23.6	400	400	430	407	n.a.	1.7
Average sale price (\$'000)	689	738	760	812	n.a.	17.8	413	411	446	430	n.a.	4.0

	Houses						Change (%) 2011-12 to 2014-15	Units					Change (%) 2011-12 to 2014-15
	2011-12	2012-13	2013-14	2014-15	2015-16	2011-12		2012-13	2013-14	2014-15	2015-16		
<b>Calwell</b>													
Average rates (\$)	1,214	1,301	1,431	1,580	1,723	41.9	757	781	876	955	1,037	36.9	
Out of Scope													
Unimproved Value (\$'000 - Average)	288	288	290	301	300	4.5	106	106	110	111	111	4.3	
Average Unimproved Value, 3 yrs (\$'000 - Average)	258	279	289	293	297	13.4	91	101	108	109	111	20.5	
Median sale price (\$'000)	480	473	465	505	n.a.	5.2	370	370	372	345	n.a.	-6.8	
Average sale price (\$'000)	497	506	489	511	n.a.	2.8	369	403	369	344	n.a.	-6.9	
<b>Campbell</b>													
Average rates (\$)	2,216	2,624	2,990	3,287	3,621	63.4	912	931	1,031	1,125	1,230	35.0	
Out of Scope													
Unimproved Value (\$'000 - Average)	684	663	665	670	694	-2.0	163	161	167	167	168	2.5	
Average Unimproved Value, 3 yrs (\$'000 - Average)	626	657	670	666	676	6.3	147	157	163	165	167	11.9	
Median sale price (\$'000)	900	822	853	935	n.a.	3.9	469	435	383	818	n.a.	74.3	
Average sale price (\$'000)	894	904	875	995	n.a.	11.3	510	484	491	703	n.a.	37.8	
<b>Casey</b>													
Average rates (\$)	n.a.	1,047	1,188	1,328	1,441	n.a.	732	795	874	939	964	31.7	
Out of Scope													
Unimproved Value (\$'000 - Average)	191	216	225	225	236	17.9	88	80	80	80	78	-8.8	
Average Unimproved Value, 3 yrs (\$'000 - Average)	191	207	213	221	227	15.7	81	82	82	80	85	-1.7	
Median sale price (\$'000)	535	520	425	529	n.a.	-1.1	375	353	400	445	n.a.	18.8	
Average sale price (\$'000)	538	505	474	520	n.a.	-3.3	391	379	394	417	n.a.	6.6	
<b>Chapman</b>													
Average rates (\$)	1,654	1,914	2,062	2,268	2,490	50.5	1,182	1,331	1,444	1,578	1,616	36.8	
Out of Scope													
Unimproved Value (\$'000 - Average)	451	451	451	453	473	0.4	264	264	264	264	276	0.0	
Average Unimproved Value, 3 yrs (\$'000 - Average)	419	444	451	452	459	7.8	246	260	264	264	268	7.1	
Median sale price (\$'000)	651	693	736	772	n.a.	18.7	620	600	350	855	n.a.	37.9	
Average sale price (\$'000)	640	709	744	764	n.a.	19.4	573	600	350	855	n.a.	49.3	
<b>Charnwood</b>													
Average rates (\$)	1,082	1,142	1,256	1,370	1,487	37.4	754	778	872	948	1,027	36.1	
Out of Scope													
Unimproved Value (\$'000 - Average)	238	238	238	238	243	0.0	105	105	107	107	107	2.2	
Average Unimproved Value, 3 yrs (\$'000 - Average)	210	230	238	238	240	13.3	90	99	106	106	107	18.7	
Median sale price (\$'000)	380	373	390	398	n.a.	4.6	345	305	320	338	n.a.	-2.2	
Average sale price (\$'000)	387	379	387	398	n.a.	2.9	344	323	321	339	n.a.	-1.4	

	Houses						Change (%) 2011-12 to 2014-15	Units					Change (%) 2011-12 to 2014-15
	2011-12	2012-13	2013-14	2014-15	2015-16	2011-12		2012-13	2013-14	2014-15	2015-16		
<b>Chifley</b>													
Average rates (\$)	1,600	1,803	1,958	2,149	2,356	47.3	892	907	1,016	1,109	1,218	36.5	
Out of Scope													
Unimproved Value (\$'000 - Average)	432	424	424	433	447	0.2	160	159	163	164	166	2.7	
Average Unimproved Value, 3 yrs (\$'000 - Average)	398	416	427	427	434	7.3	140	151	160	162	166	15.4	
Median sale price (\$'000)	565	575	585	595	n.a.	5.3	426	350	315	536	n.a.	25.8	
Average sale price (\$'000)	597	565	586	609	n.a.	2.0	436	437	446	718	n.a.	64.7	
<b>Chisholm</b>													
Average rates (\$)	1,251	1,355	1,484	1,609	1,728	38.2	825	845	942	1,025	1,112	34.8	
Out of Scope													
Unimproved Value (\$'000 - Average)	305	305	305	295	298	-3.0	134	134	137	135	136	1.0	
Average Unimproved Value, 3 yrs (\$'000 - Average)	272	296	305	302	299	11.0	116	128	135	135	137	17.1	
Median sale price (\$'000)	449	455	449	465	n.a.	3.6	367	196	378	396	n.a.	8.0	
Average sale price (\$'000)	457	468	458	491	n.a.	7.3	334	196	359	401	n.a.	20.0	
<b>City</b>													
Average rates (\$)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	659	686	762	826	882	33.7	
Out of Scope													
Unimproved Value (\$'000 - Average)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	58	58	59	59	59	2.0	
Average Unimproved Value, 3 yrs (\$'000 - Average)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	55	57	58	59	55	7.1	
Median sale price (\$'000)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	537	558	560	475	n.a.	-11.6	
Average sale price (\$'000)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	570	593	607	518	n.a.	-9.2	
<b>Conder</b>													
Average rates (\$)	1,205	1,277	1,387	1,503	1,623	34.7	810	832	926	1,006	1,090	34.6	
Out of Scope													
Unimproved Value (\$'000 - Average)	276	276	276	267	277	-3.5	125	125	128	126	128	0.5	
Average Unimproved Value, 3 yrs (\$'000 - Average)	255	271	276	273	273	7.1	110	120	126	126	127	15.0	
Median sale price (\$'000)	510	505	530	514	n.a.	0.8	393	381	388	364	n.a.	-7.4	
Average sale price (\$'000)	527	507	539	540	n.a.	2.4	405	387	396	381	n.a.	-5.8	
<b>Cook</b>													
Average rates (\$)	1,483	1,741	1,953	2,130	2,308	55.7	895	914	1,032	1,132	1,233	37.8	
Out of Scope													
Unimproved Value (\$'000 - Average)	427	427	419	420	431	-1.8	166	166	173	173	174	4.6	
Average Unimproved Value, 3 yrs (\$'000 - Average)	357	400	424	422	423	18.2	141	156	168	171	173	21.1	
Median sale price (\$'000)	499	530	548	642	n.a.	28.7	481	444	455	450	n.a.	-6.3	
Average sale price (\$'000)	501	562	536	626	n.a.	24.9	473	427	463	454	n.a.	-4.0	

	Houses						Change (%) 2011-12 to 2014-15	Units						Change (%) 2011-12 to 2014-15
	2011-12	2012-13	2013-14	2014-15	2015-16	2011-12		2012-13	2013-14	2014-15	2015-16			
<b>Coombs</b>														
Average rates (\$)	n.a.	n.a.	n.a.	n.a.	1,981	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Out of Scope	■	■	■	■	■	■	■	■	■	■	■	■	■	
Unimproved Value (\$'000 - Average)	n.a.	n.a.	350	350	356	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Average Unimproved Value, 3 yrs (\$'000 - Average)	n.a.	n.a.	n.a.	350	356	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Median sale price (\$'000)	n.a.	n.a.	344	398	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Average sale price (\$'000)	n.a.	n.a.	344	534	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
<b>Crace</b>														
Average rates (\$)	1,009	1,038	1,192	1,331	1,532	51.9	n.a.	n.a.	n.a.	n.a.	901	n.a.	n.a.	
Out of Scope	■	■	■	■	■	■	■	■	■	■	■	■	■	
Unimproved Value (\$'000 - Average)	193	232	237	246	259	27.4	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Average Unimproved Value, 3 yrs (\$'000 - Average)	192	224	233	240	247	25.5	n.a.	n.a.	n.a.	n.a.	62	n.a.	n.a.	
Median sale price (\$'000)	518	555	562	683	n.a.	31.9	348	450	399	275	n.a.	n.a.	-21.0	
Average sale price (\$'000)	492	529	600	641	n.a.	30.3	348	433	377	279	n.a.	n.a.	-19.8	
<b>Curtin</b>														
Average rates (\$)	1,723	2,049	2,237	2,460	2,660	54.4	863	894	1,001	1,093	1,193	38.2	n.a.	
Out of Scope	■	■	■	■	■	■	■	■	■	■	■	■	■	
Unimproved Value (\$'000 - Average)	495	495	495	495	495	0.0	150	150	154	154	154	2.7	n.a.	
Average Unimproved Value, 3 yrs (\$'000 - Average)	445	480	495	495	495	11.2	129	142	151	153	154	18.1	n.a.	
Median sale price (\$'000)	665	643	675	697	n.a.	4.8	300	320	300	325	n.a.	8.3	n.a.	
Average sale price (\$'000)	729	655	681	783	n.a.	7.5	328	387	360	402	n.a.	22.5	n.a.	
<b>Deakin</b>														
Average rates (\$)	2,471	3,135	3,355	3,723	4,046	63.7	967	1,095	1,140	1,241	1,342	38.8	n.a.	
Out of Scope	■	■	■	■	■	■	■	■	■	■	■	■	■	
Unimproved Value (\$'000 - Average)	755	755	755	755	755	0.0	181	179	180	180	179	-0.6	n.a.	
Average Unimproved Value, 3 yrs (\$'000 - Average)	710	743	755	755	755	6.3	168	176	180	180	180	7.1	n.a.	
Median sale price (\$'000)	882	900	875	950	n.a.	7.8	645	645	772	750	n.a.	16.3	n.a.	
Average sale price (\$'000)	978	956	903	970	n.a.	-0.9	706	656	735	654	n.a.	-7.4	n.a.	
<b>Dickson</b>														
Average rates (\$)	1,569	1,862	2,033	2,240	2,462	56.9	813	842	931	1,014	1,090	34.1	n.a.	
Out of Scope	■	■	■	■	■	■	■	■	■	■	■	■	■	
Unimproved Value (\$'000 - Average)	446	446	446	453	473	1.5	123	123	125	125	126	1.6	n.a.	
Average Unimproved Value, 3 yrs (\$'000 - Average)	388	433	446	448	457	15.6	111	120	124	124	126	11.9	n.a.	
Median sale price (\$'000)	610	577	630	678	n.a.	11.1	410	420	408	359	n.a.	-12.4	n.a.	
Average sale price (\$'000)	630	594	613	668	n.a.	6.0	416	428	426	406	n.a.	-2.3	n.a.	

	Houses						Units					
	2011-12	2012-13	2013-14	2014-15	2015-16	Change (%) 2011-12 to 2014-15	2011-12	2012-13	2013-14	2014-15	2015-16	Change (%) 2011-12 to 2014-15
<b>Downer</b>												
Average rates (\$)	1,528	1,741	1,929	2,169	2,446	60.1	912	932	1,035	1,137	1,230	34.8
Out of Scope												
Unimproved Value (\$'000 - Average)	414	414	436	452	476	9.1	164	164	171	173	177	5.7
Average Unimproved Value, 3 yrs (\$'000 - Average)	373	402	421	434	454	16.2	148	159	167	170	170	14.9
Median sale price (\$'000)	589	595	593	610	n.a.	3.6	480	380	305	475	n.a.	-0.9
Average sale price (\$'000)	569	575	583	590	n.a.	3.8	480	409	356	478	n.a.	-0.3
<b>Duffy</b>												
Average rates (\$)	1,361	1,531	1,720	1,892	2,067	51.8	847	879	990	1,082	1,174	38.6
Out of Scope												
Unimproved Value (\$'000 - Average)	365	365	372	372	378	1.9	148	148	153	153	154	3.7
Average Unimproved Value, 3 yrs (\$'000 - Average)	312	345	367	369	374	18.3	124	138	150	152	154	22.6
Median sale price (\$'000)	535	541	538	583	n.a.	8.9	439	500	449	510	n.a.	16.2
Average sale price (\$'000)	584	553	581	613	n.a.	5.0	404	462	447	511	n.a.	26.3
<b>Dunlop</b>												
Average rates (\$)	1,085	1,108	1,231	1,364	1,497	38.0	787	803	898	978	1,059	34.5
Out of Scope												
Unimproved Value (\$'000 - Average)	222	222	244	240	241	7.7	116	116	119	119	119	1.9
Average Unimproved Value, 3 yrs (\$'000 - Average)	210	219	230	235	241	11.9	102	110	117	118	119	16.0
Median sale price (\$'000)	487	480	483	470	n.a.	-3.4	435	407	430	409	n.a.	-6.0
Average sale price (\$'000)	490	482	486	483	n.a.	-1.4	440	391	399	399	n.a.	-9.2
<b>Evatt</b>												
Average rates (\$)	1,246	1,327	1,453	1,576	1,700	36.5	795	815	908	986	1,070	34.6
Out of Scope												
Unimproved Value (\$'000 - Average)	296	296	296	286	294	-3.1	117	117	119	117	119	0.5
Average Unimproved Value, 3 yrs (\$'000 - Average)	270	287	296	292	292	8.4	104	112	117	117	119	12.4
Median sale price (\$'000)	448	440	479	469	n.a.	4.6	415	405	205	355	n.a.	-14.5
Average sale price (\$'000)	472	449	497	487	n.a.	3.1	416	381	255	354	n.a.	-15.0
<b>Fadden</b>												
Average rates (\$)	1,364	1,522	1,666	1,805	1,938	42.1	964	1,005	1,133	1,242	1,350	40.1
Out of Scope												
Unimproved Value (\$'000 - Average)	353	353	353	340	345	-3.7	197	197	204	204	204	3.3
Average Unimproved Value, 3 yrs (\$'000 - Average)	313	342	353	349	346	11.3	166	186	200	202	204	21.3
Median sale price (\$'000)	567	635	578	650	n.a.	14.6	521	576	567	618	n.a.	18.7
Average sale price (\$'000)	582	638	598	645	n.a.	10.7	488	608	561	618	n.a.	26.8

	Houses						Change (%) 2011-12 to 2014-15	Units					Change (%) 2011-12 to 2014-15
	2011-12	2012-13	2013-14	2014-15	2015-16	2011-12		2012-13	2013-14	2014-15	2015-16		
<b>Farrer</b>													
Average rates (\$)	1,680	1,964	2,141	2,342	2,524	50.2	912	929	1,055	1,156	1,258	37.9	
Out of Scope													
Unimproved Value (\$'000 - Average)	471	469	469	463	463	-1.6	173	173	180	180	180	3.9	
Average Unimproved Value, 3 yrs (\$'000 - Average)	429	456	469	467	465	8.9	147	162	175	178	180	20.4	
Median sale price (\$'000)	635	702	623	671	n.a.	5.6	373	353	379	328	n.a.	-12.2	
Average sale price (\$'000)	636	710	654	711	n.a.	11.8	408	351	368	336	n.a.	-17.8	
<b>Fisher</b>													
Average rates (\$)	1,349	1,514	1,698	1,866	2,047	51.8	761	799	901	983	1,069	40.4	
Out of Scope													
Unimproved Value (\$'000 - Average)	361	361	363	366	381	1.5	110	110	114	114	116	4.2	
Average Unimproved Value, 3 yrs (\$'000 - Average)	308	341	362	364	370	18.2	92	103	111	113	115	22.3	
Median sale price (\$'000)	536	505	513	540	n.a.	0.7	346	355	335	325	n.a.	-6.1	
Average sale price (\$'000)	539	526	538	536	n.a.	-0.6	376	383	362	327	n.a.	-13.1	
<b>Florey</b>													
Average rates (\$)	1,252	1,385	1,532	1,663	1,794	43.3	843	863	972	1,063	1,156	37.2	
Out of Scope													
Unimproved Value (\$'000 - Average)	321	321	310	312	320	-2.8	143	143	149	149	150	4.3	
Average Unimproved Value, 3 yrs (\$'000 - Average)	272	304	318	315	314	15.6	122	135	145	147	149	20.7	
Median sale price (\$'000)	439	470	531	450	n.a.	2.6	395	400	375	362	n.a.	-8.3	
Average sale price (\$'000)	447	495	533	473	n.a.	5.7	385	423	360	355	n.a.	-8.0	
<b>Flynn</b>													
Average rates (\$)	1,241	1,334	1,459	1,575	1,701	37.0	880	906	1,011	1,099	1,190	35.2	
Out of Scope													
Unimproved Value (\$'000 - Average)	300	300	295	285	300	-4.9	157	157	159	157	160	-0.1	
Average Unimproved Value, 3 yrs (\$'000 - Average)	268	290	298	293	293	9.3	136	149	158	158	159	16.2	
Median sale price (\$'000)	468	489	484	510	n.a.	9.0	303	430	n.a.	428	n.a.	41.3	
Average sale price (\$'000)	487	493	495	497	n.a.	2.0	325	412	n.a.	428	n.a.	31.5	
<b>Forde</b>													
Average rates (\$)	1,127	1,177	1,297	1,443	1,587	40.8	822	833	914	977	1,046	27.2	
Out of Scope													
Unimproved Value (\$'000 - Average)	240	253	253	263	275	9.3	125	113	113	114	114	-9.2	
Average Unimproved Value, 3 yrs (\$'000 - Average)	232	242	249	256	263	10.2	115	117	117	113	114	-1.0	
Median sale price (\$'000)	556	597	638	605	n.a.	8.8	515	495	488	517	n.a.	0.4	
Average sale price (\$'000)	577	608	611	600	n.a.	4.1	496	494	486	515	n.a.	3.7	



	Houses						Units					
	2011-12	2012-13	2013-14	2014-15	2015-16	Change (%) 2011-12 to 2014-15	2011-12	2012-13	2013-14	2014-15	2015-16	Change (%) 2011-12 to 2014-15
<b>Forrest</b>												
Average rates (\$)	4,701	6,486	6,793	7,478	8,226	75.0	1,139	1,301	1,425	1,566	1,649	44.8
Out of Scope												
Unimproved Value (\$'000 - Average)	1,607	1,527	1,527	1,527	1,562	-5.0	244	242	246	247	251	1.3
Average Unimproved Value, 3 yrs (\$'000 - Average)	1,537	1,557	1,554	1,527	1,538	-0.7	231	239	244	245	250	6.2
Median sale price (\$'000)	1,720	1,643	2,200	1,900	n.a.	10.5	526	600	620	723	n.a.	37.2
Average sale price (\$'000)	1,919	1,761	2,223	2,086	n.a.	8.7	620	768	732	879	n.a.	41.9
<b>Franklin</b>												
Average rates (\$)	1,051	1,116	1,284	1,449	1,615	53.7	617	651	726	785	843	36.6
Out of Scope												
Unimproved Value (\$'000 - Average)	225	247	261	266	277	17.9	43	44	39	39	39	-8.4
Average Unimproved Value, 3 yrs (\$'000 - Average)	198	220	245	258	269	30.4	39	41	42	41	41	3.7
Median sale price (\$'000)	533	571	555	566	n.a.	6.1	358	315	322	275	n.a.	-23.3
Average sale price (\$'000)	532	544	571	566	n.a.	6.3	348	334	332	294	n.a.	-15.6
<b>Fraser</b>												
Average rates (\$)	1,223	1,313	1,432	1,572	1,719	40.5	847	839	956	1,040	1,137	34.2
Out of Scope												
Unimproved Value (\$'000 - Average)	286	292	292	293	306	2.4	141	142	142	143	145	1.2
Average Unimproved Value, 3 yrs (\$'000 - Average)	262	283	290	292	297	11.7	124	135	142	142	143	15.1
Median sale price (\$'000)	518	510	500	483	n.a.	-6.8	445	435	420	400	n.a.	-10.2
Average sale price (\$'000)	536	509	503	498	n.a.	-7.2	445	409	420	400	n.a.	-10.2
<b>Garran</b>												
Average rates (\$)	1,983	2,436	2,678	3,007	3,266	64.7	807	849	952	1,037	1,138	41.0
Out of Scope												
Unimproved Value (\$'000 - Average)	585	604	604	616	609	5.2	127	129	129	130	129	2.8
Average Unimproved Value, 3 yrs (\$'000 - Average)	541	574	598	608	609	12.5	109	121	129	129	132	18.6
Median sale price (\$'000)	730	780	780	845	n.a.	15.8	560	540	542	551	n.a.	-1.6
Average sale price (\$'000)	749	808	817	854	n.a.	14.0	524	541	592	596	n.a.	13.6
<b>Gilmore</b>												
Average rates (\$)	1,207	1,287	1,427	1,570	1,715	42.1	878	890	992	1,083	1,173	33.5
Out of Scope												
Unimproved Value (\$'000 - Average)	284	284	298	293	297	3.0	150	150	154	153	153	1.8
Average Unimproved Value, 3 yrs (\$'000 - Average)	256	276	289	292	296	14.2	135	145	151	152	153	12.8
Median sale price (\$'000)	470	483	475	498	n.a.	5.9	373	420	389	412	n.a.	10.6
Average sale price (\$'000)	470	500	488	497	n.a.	5.9	377	424	328	412	n.a.	9.4

	Houses						Change (%) 2011-12 to 2014-15	Units					Change (%) 2011-12 to 2014-15
	2011-12	2012-13	2013-14	2014-15	2015-16	2011-12		2012-13	2013-14	2014-15	2015-16		
<b>Giralang</b>													
Average rates (\$)	1,244	1,334	1,472	1,621	1,776	42.8	870	888	996	1,090	1,187	36.5	
Out of Scope													
Unimproved Value (\$'000 - Average)	300	300	308	309	317	3.2	153	153	159	159	160	3.9	
Average Unimproved Value, 3 yrs (\$'000 - Average)	269	290	302	306	312	13.6	132	145	155	157	160	19.1	
Median sale price (\$'000)	510	478	495	520	n.a.	2.0	233	417	344	411	n.a.	76.4	
Average sale price (\$'000)	505	499	514	534	n.a.	5.8	279	460	379	430	n.a.	54.3	
<b>Gordon</b>													
Average rates (\$)	1,188	1,254	1,390	1,522	1,645	38.5	764	790	886	965	1,046	36.8	
Out of Scope													
Unimproved Value (\$'000 - Average)	273	273	285	276	273	1.2	109	109	114	113	112	3.5	
Average Unimproved Value, 3 yrs (\$'000 - Average)	249	265	277	278	278	11.9	93	103	110	112	113	19.8	
Median sale price (\$'000)	471	478	489	493	n.a.	4.6	365	365	365	365	n.a.	0.0	
Average sale price (\$'000)	493	486	513	500	n.a.	1.2	356	356	370	347	n.a.	-2.7	
<b>Gowrie</b>													
Average rates (\$)	1,167	1,246	1,368	1,505	1,644	40.9	892	914	1,021	1,113	1,208	35.3	
Out of Scope													
Unimproved Value (\$'000 - Average)	271	271	271	281	285	3.4	163	163	164	166	166	1.4	
Average Unimproved Value, 3 yrs (\$'000 - Average)	241	263	271	274	279	13.8	140	155	164	164	165	17.3	
Median sale price (\$'000)	495	516	512	520	n.a.	5.1	437	739	635	650	n.a.	48.7	
Average sale price (\$'000)	508	497	505	491	n.a.	-3.3	460	739	635	677	n.a.	47.1	
<b>Greenway</b>													
Average rates (\$)	1,135	1,197	1,315	1,439	1,771	56.0	783	860	966	1,055	1,081	38.0	
Out of Scope													
Unimproved Value (\$'000 - Average)	256	256	256	259	264	1.2	117	117	120	120	121	3.1	
Average Unimproved Value, 3 yrs (\$'000 - Average)	229	248	256	257	298	12.0	100	111	118	119	121	19.1	
Median sale price (\$'000)	473	480	520	541	n.a.	14.5	369	400	427	410	n.a.	11.1	
Average sale price (\$'000)	491	503	510	514	n.a.	4.6	419	402	432	422	n.a.	0.9	
<b>Griffith</b>													
Average rates (\$)	2,659	3,440	3,674	4,086	4,433	66.7	868	893	990	1,082	1,168	34.5	
Out of Scope													
Unimproved Value (\$'000 - Average)	828	830	829	829	825	0.2	142	142	146	146	146	3.1	
Average Unimproved Value, 3 yrs (\$'000 - Average)	788	817	829	830	828	5.3	131	138	144	145	145	10.4	
Median sale price (\$'000)	1,100	1,020	1,049	1,118	n.a.	1.6	453	415	450	425	n.a.	-6.1	
Average sale price (\$'000)	1,120	1,089	1,103	1,182	n.a.	5.5	487	468	479	481	n.a.	-1.2	

	Houses						Change (%) 2011-12 to 2014-15	Units					Change (%) 2011-12 to 2014-15
	2011-12	2012-13	2013-14	2014-15	2015-16	2011-12		2012-13	2013-14	2014-15	2015-16		
<b>Gungahlin</b>													
Average rates (\$)	1,105	1,182	1,331	1,469	1,598	44.6	718	754	847	921	985	37.1	
Out of Scope													
Unimproved Value (\$'000 - Average)	251	264	264	264	273	5.2	88	89	90	90	91	2.1	
Average Unimproved Value, 3 yrs (\$'000 - Average)	217	242	259	264	267	21.3	76	84	89	90	90	17.5	
Median sale price (\$'000)	540	515	538	591	n.a.	9.4	336	335	353	340	n.a.	1.2	
Average sale price (\$'000)	535	527	556	590	n.a.	10.3	352	347	381	372	n.a.	5.5	
<b>Hackett</b>													
Average rates (\$)	1,620	1,913	2,109	2,334	2,565	58.3	871	881	980	1,073	1,170	34.3	
Out of Scope													
Unimproved Value (\$'000 - Average)	464	464	464	476	489	2.5	148	148	154	154	155	4.3	
Average Unimproved Value, 3 yrs (\$'000 - Average)	407	446	464	468	476	15.0	132	143	150	152	154	14.9	
Median sale price (\$'000)	620	592	615	670	n.a.	8.1	418	523	261	464	n.a.	11.0	
Average sale price (\$'000)	633	630	653	674	n.a.	6.6	383	494	316	462	n.a.	20.6	
<b>Hall</b>													
Average rates (\$)	1,950	2,364	2,585	2,853	3,117	59.8	735	746	832	907	n.a.	n.a.	
Out of Scope													
Unimproved Value (\$'000 - Average)	576	576	576	576	590	0.0	88	88	92	92	n.a.	5.0	
Average Unimproved Value, 3 yrs (\$'000 - Average)	528	556	576	576	581	9.0	83	85	89	91	n.a.	10.1	
Median sale price (\$'000)	1,075	925	1,100	1,050	n.a.	-2.3	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Average sale price (\$'000)	842	898	1,071	1,085	n.a.	28.9	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
<b>Harrison</b>													
Average rates (\$)	1,110	1,169	1,309	1,457	1,594	43.6	681	866	868	946	915	34.4	
Out of Scope													
Unimproved Value (\$'000 - Average)	239	261	261	263	274	10.4	67	68	68	68	69	1.7	
Average Unimproved Value, 3 yrs (\$'000 - Average)	224	242	254	262	266	16.8	63	66	68	68	66	9.2	
Median sale price (\$'000)	502	550	589	606	n.a.	20.7	370	365	373	388	n.a.	4.9	
Average sale price (\$'000)	480	534	578	588	n.a.	22.6	366	357	374	398	n.a.	8.6	
<b>Hawker</b>													
Average rates (\$)	1,635	1,946	2,174	2,368	2,539	55.3	872	901	1,012	1,107	1,203	37.8	
Out of Scope													
Unimproved Value (\$'000 - Average)	477	477	478	462	464	-3.2	155	155	161	161	161	3.8	
Average Unimproved Value, 3 yrs (\$'000 - Average)	413	451	478	473	468	14.5	133	147	157	159	161	19.5	
Median sale price (\$'000)	658	633	770	806	n.a.	22.5	418	300	310	340	n.a.	-18.7	
Average sale price (\$'000)	650	631	724	777	n.a.	19.6	424	347	388	406	n.a.	-4.2	

	Houses						Change (%) 2011-12 to 2014-15	Units						Change (%) 2011-12 to 2014-15
	2011-12	2012-13	2013-14	2014-15	2015-16	2011-12		2012-13	2013-14	2014-15	2015-16			
<b>Higgins</b>														
Average rates (\$)	1,225	1,334	1,506	1,653	1,793	46.4	898	916	1,036	1,135	1,235	37.5		
Out of Scope														
Unimproved Value (\$'000 - Average)	312	312	312	317	317	1.7	168	168	173	174	174	4.0		
Average Unimproved Value, 3 yrs (\$'000 - Average)	262	291	312	313	315	19.6	142	158	170	172	174	20.7		
Median sale price (\$'000)	430	438	445	430	n.a.	0.0	390	356	288	158	n.a.	-59.6		
Average sale price (\$'000)	442	446	455	442	n.a.	0.0	401	364	288	158	n.a.	-60.7		
<b>Holder</b>														
Average rates (\$)	1,315	1,476	1,652	1,814	1,988	51.1	837	859	968	1,058	1,149	37.4		
Out of Scope														
Unimproved Value (\$'000 - Average)	349	349	352	353	368	1.2	143	143	149	149	149	4.0		
Average Unimproved Value, 3 yrs (\$'000 - Average)	295	330	350	351	358	19.0	120	134	145	147	149	22.5		
Median sale price (\$'000)	510	517	538	529	n.a.	3.8	455	450	478	425	n.a.	-6.6		
Average sale price (\$'000)	489	519	536	540	n.a.	10.5	439	419	464	410	n.a.	-6.4		
<b>Holt</b>														
Average rates (\$)	1,132	1,204	1,348	1,467	1,587	40.3	730	755	848	923	995	36.3		
Out of Scope														
Unimproved Value (\$'000 - Average)	265	265	267	262	266	-1.2	95	95	98	98	98	3.9		
Average Unimproved Value, 3 yrs (\$'000 - Average)	228	250	266	265	265	16.1	81	89	96	97	96	20.3		
Median sale price (\$'000)	413	432	443	433	n.a.	4.9	360	344	325	332	n.a.	-7.8		
Average sale price (\$'000)	416	432	440	432	n.a.	3.7	355	346	348	342	n.a.	-3.6		
<b>Hughes</b>														
Average rates (\$)	1,775	2,136	2,330	2,566	2,777	56.4	877	917	1,022	1,116	1,213	38.4		
Out of Scope														
Unimproved Value (\$'000 - Average)	515	515	515	515	517	0.0	154	154	158	158	158	2.3		
Average Unimproved Value, 3 yrs (\$'000 - Average)	464	500	515	515	515	11.1	134	146	155	156	159	16.3		
Median sale price (\$'000)	730	733	689	738	n.a.	1.0	433	210	215	403	n.a.	-6.9		
Average sale price (\$'000)	721	716	706	766	n.a.	6.3	455	275	357	480	n.a.	5.5		
<b>Isaacs</b>														
Average rates (\$)	1,570	1,836	2,030	2,236	2,398	52.7	1,028	1,081	1,228	1,352	1,472	43.2		
Out of Scope														
Unimproved Value (\$'000 - Average)	432	450	450	437	439	1.1	224	225	235	235	235	4.6		
Average Unimproved Value, 3 yrs (\$'000 - Average)	389	425	444	446	442	14.7	190	210	228	232	235	22.0		
Median sale price (\$'000)	770	707	718	691	n.a.	-10.3	510	570	455	610	n.a.	19.7		
Average sale price (\$'000)	748	708	703	742	n.a.	-0.9	526	545	479	557	n.a.	5.8		

	Houses						Change (%) 2011-12 to 2014-15	Units					Change (%) 2011-12 to 2014-15
	2011-12	2012-13	2013-14	2014-15	2015-16	2011-12		2012-13	2013-14	2014-15	2015-16		
<b>Isabella Plains</b>													
Average rates (\$)	1,145	1,220	1,339	1,471	1,602	39.9	763	788	884	964	1,047	37.1	
Out of Scope													
Unimproved Value (\$'000 - Average)	263	263	263	271	273	3.0	110	110	115	115	115	4.5	
Average Unimproved Value, 3 yrs (\$'000 - Average)	233	255	263	265	269	13.9	93	104	111	113	115	21.7	
Median sale price (\$'000)	439	450	448	473	n.a.	7.6	375	372	365	365	n.a.	-2.7	
Average sale price (\$'000)	446	458	467	482	n.a.	8.2	366	375	371	389	n.a.	6.3	
<b>Jacka</b>													
Average rates (\$)	n.a.	n.a.	1,185	1,282	1,391	n.a.	n.a.	n.a.	n.a.	n.a.	946	n.a.	
Out of Scope													
Unimproved Value (\$'000 - Average)	n.a.	214	213	213	218	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Average Unimproved Value, 3 yrs (\$'000 - Average)	n.a.	214	213	213	215	n.a.	n.a.	n.a.	n.a.	79	n.a.	n.a.	
Median sale price (\$'000)	n.a.	373	538	495	n.a.	n.a.	n.a.	337	335	337	n.a.	n.a.	
Average sale price (\$'000)	n.a.	384	538	457	n.a.	n.a.	n.a.	351	349	347	n.a.	n.a.	
<b>Kaleen</b>													
Average rates (\$)	1,314	1,426	1,563	1,726	1,896	44.3	832	861	959	1,048	1,140	36.9	
Out of Scope													
Unimproved Value (\$'000 - Average)	327	327	327	339	347	3.8	135	135	137	140	141	3.7	
Average Unimproved Value, 3 yrs (\$'000 - Average)	295	317	327	331	338	12.3	118	129	135	137	139	15.9	
Median sale price (\$'000)	514	532	518	535	n.a.	4.0	392	380	385	436	n.a.	11.2	
Average sale price (\$'000)	526	536	498	530	n.a.	0.7	468	372	364	387	n.a.	-17.3	
<b>Kambah</b>													
Average rates (\$)	1,229	1,332	1,458	1,600	1,744	41.9	811	832	932	1,018	1,106	36.4	
Out of Scope													
Unimproved Value (\$'000 - Average)	296	296	296	301	307	1.8	129	129	135	135	135	4.2	
Average Unimproved Value, 3 yrs (\$'000 - Average)	264	287	296	298	301	12.9	110	123	131	133	135	20.6	
Median sale price (\$'000)	470	480	482	490	n.a.	4.3	383	378	370	342	n.a.	-10.7	
Average sale price (\$'000)	509	525	505	516	n.a.	1.4	398	376	368	356	n.a.	-10.4	
<b>Kingston</b>													
Average rates (\$)	1,779	2,126	2,323	2,611	2,917	64.0	894	926	999	1,092	1,148	28.3	
Out of Scope													
Unimproved Value (\$'000 - Average)	499	512	512	530	576	6.2	141	141	145	145	145	2.7	
Average Unimproved Value, 3 yrs (\$'000 - Average)	464	491	508	518	536	11.6	141	143	142	144	141	1.9	
Median sale price (\$'000)	1,195	1,071	1,238	1,065	n.a.	-10.9	510	509	494	557	n.a.	9.1	
Average sale price (\$'000)	1,316	1,044	1,586	1,149	n.a.	-12.7	587	590	596	643	n.a.	9.5	

	Houses						Change (%) 2011-12 to 2014-15	Units						Change (%) 2011-12 to 2014-15
	2011-12	2012-13	2013-14	2014-15	2015-16	2011-12		2012-13	2013-14	2014-15	2015-16			
<b>Latham</b>														
Average rates (\$)	1,159	1,240	1,379	1,508	1,641	41.6	823	842	943	1,029	1,116	35.6		
Out of Scope														
Unimproved Value (\$'000 - Average)	275	275	275	277	284	0.7	133	133	136	136	137	2.8		
Average Unimproved Value, 3 yrs (\$'000 - Average)	237	261	275	276	279	16.2	115	126	134	135	137	17.8		
Median sale price (\$'000)	433	447	450	454	n.a.	5.0	364	386	402	405	n.a.	11.3		
Average sale price (\$'000)	442	450	458	461	n.a.	4.3	365	398	400	405	n.a.	11.0		
<b>Lynham</b>														
Average rates (\$)	1,511	1,717	1,907	2,106	2,309	52.9	751	766	850	925	1,001	33.3		
Out of Scope														
Unimproved Value (\$'000 - Average)	411	411	422	421	431	2.6	96	95	98	98	98	2.2		
Average Unimproved Value, 3 yrs (\$'000 - Average)	366	394	415	418	425	14.3	88	93	96	97	97	9.5		
Median sale price (\$'000)	591	578	645	650	n.a.	10.1	417	410	412	421	n.a.	1.1		
Average sale price (\$'000)	625	571	696	683	n.a.	9.2	452	433	428	468	n.a.	3.5		
<b>Lyons</b>														
Average rates (\$)	1,632	1,897	2,039	2,201	2,367	45.0	821	849	951	1,035	1,067	29.9		
Out of Scope														
Unimproved Value (\$'000 - Average)	456	456	432	432	449	-5.2	133	133	135	135	136	1.7		
Average Unimproved Value, 3 yrs (\$'000 - Average)	411	442	448	440	437	7.0	114	125	133	134	118	17.5		
Median sale price (\$'000)	590	626	620	615	n.a.	4.2	441	401	427	320	n.a.	-27.5		
Average sale price (\$'000)	626	634	610	638	n.a.	1.9	434	406	430	385	n.a.	-11.4		
<b>Macarthur</b>														
Average rates (\$)	1,278	1,395	1,524	1,671	1,813	41.9	833	851	953	1,042	1,132	35.8		
Out of Scope														
Unimproved Value (\$'000 - Average)	315	315	315	318	321	1.1	140	140	146	146	146	4.5		
Average Unimproved Value, 3 yrs (\$'000 - Average)	281	307	315	316	318	12.3	119	132	142	144	146	21.4		
Median sale price (\$'000)	535	555	574	575	n.a.	7.5	484	n.a.	480	n.a.	n.a.	n.a.		
Average sale price (\$'000)	522	535	542	539	n.a.	3.1	484	n.a.	480	n.a.	n.a.	n.a.		
<b>Macgregor</b>														
Average rates (\$)	1,091	1,099	1,204	1,324	1,455	33.3	799	810	900	979	1,059	32.5		
Out of Scope														
Unimproved Value (\$'000 - Average)	219	218	227	227	239	3.8	119	118	120	120	120	1.0		
Average Unimproved Value, 3 yrs (\$'000 - Average)	207	215	221	224	231	8.4	106	114	119	119	120	12.5		
Median sale price (\$'000)	405	420	427	456	n.a.	12.6	339	345	365	337	n.a.	-0.6		
Average sale price (\$'000)	416	439	435	462	n.a.	10.9	341	338	361	336	n.a.	-1.5		

	Houses						Change (%) 2011-12 to 2014-15	Units					Change (%) 2011-12 to 2014-15
	2011-12	2012-13	2013-14	2014-15	2015-16	2011-12		2012-13	2013-14	2014-15	2015-16		
<b>Macquarie</b>													
Average rates (\$)	1,371	1,553	1,767	1,949	2,138	55.9	859	889	996	1,089	1,104	28.5	
Out of Scope													
Unimproved Value (\$'000 - Average)	375	375	385	385	395	2.8	148	148	153	153	154	2.9	
Average Unimproved Value, 3 yrs (\$'000 - Average)	316	350	378	382	388	20.9	128	141	150	151	127	18.1	
Median sale price (\$'000)	503	514	566	540	n.a.	7.5	354	408	382	408	n.a.	15.3	
Average sale price (\$'000)	497	524	574	542	n.a.	9.1	394	422	439	405	n.a.	2.9	
<b>Mawson</b>													
Average rates (\$)	1,639	1,855	2,032	2,257	2,465	50.4	854	876	987	1,080	1,180	38.2	
Out of Scope													
Unimproved Value (\$'000 - Average)	439	438	459	455	457	3.7	146	146	153	153	153	4.2	
Average Unimproved Value, 3 yrs (\$'000 - Average)	414	431	445	450	457	8.9	126	138	149	151	154	19.4	
Median sale price (\$'000)	621	578	563	688	n.a.	10.7	443	368	445	463	n.a.	4.4	
Average sale price (\$'000)	649	593	620	722	n.a.	11.3	452	411	450	471	n.a.	4.4	
<b>Mckellar</b>													
Average rates (\$)	1,252	1,382	1,557	1,728	1,848	47.6	885	900	1,018	1,117	1,217	37.5	
Out of Scope													
Unimproved Value (\$'000 - Average)	304	334	334	322	322	5.9	161	161	169	169	169	4.7	
Average Unimproved Value, 3 yrs (\$'000 - Average)	272	303	324	330	326	21.3	137	152	164	166	169	21.0	
Median sale price (\$'000)	560	540	630	582	n.a.	3.9	425	415	447	509	n.a.	19.9	
Average sale price (\$'000)	559	568	616	605	n.a.	8.2	394	365	461	509	n.a.	29.3	
<b>Melba</b>													
Average rates (\$)	1,258	1,374	1,521	1,671	1,814	44.2	847	866	973	1,065	1,158	36.8	
Out of Scope													
Unimproved Value (\$'000 - Average)	303	318	318	308	324	1.7	144	145	151	151	152	4.8	
Average Unimproved Value, 3 yrs (\$'000 - Average)	274	299	313	315	317	14.8	123	137	147	149	151	20.6	
Median sale price (\$'000)	470	496	475	506	n.a.	7.6	385	345	384	380	n.a.	-1.3	
Average sale price (\$'000)	494	524	515	513	n.a.	3.9	385	344	361	346	n.a.	-10.2	
<b>Monash</b>													
Average rates (\$)	1,265	1,365	1,486	1,637	1,789	41.4	787	811	909	993	1,079	37.1	
Out of Scope													
Unimproved Value (\$'000 - Average)	304	304	308	313	318	3.2	119	119	125	125	125	5.1	
Average Unimproved Value, 3 yrs (\$'000 - Average)	277	298	305	308	313	11.3	102	113	121	123	125	21.1	
Median sale price (\$'000)	495	490	509	530	n.a.	7.1	431	418	396	422	n.a.	-2.1	
Average sale price (\$'000)	516	512	504	551	n.a.	6.8	428	408	393	426	n.a.	-0.5	

	Houses						Change (%) 2011-12 to 2014-15	Units						Change (%) 2011-12 to 2014-15
	2011-12	2012-13	2013-14	2014-15	2015-16	2011-12		2012-13	2013-14	2014-15	2015-16			
<b>Narrabundah</b>														
Average rates (\$)	1,834	2,198	2,392	2,635	2,858	55.9	858	899	996	1,088	1,154	34.5		
Out of Scope														
Unimproved Value (\$'000 - Average)	530	530	530	530	533	-0.1	139	139	143	143	143	2.6		
Average Unimproved Value, 3 yrs (\$'000 - Average)	485	515	530	530	531	9.2	128	135	140	141	143	10.9		
Median sale price (\$'000)	622	671	660	660	n.a.	6.2	475	413	420	453	n.a.	-4.7		
Average sale price (\$'000)	629	666	684	698	n.a.	11.0	488	441	440	454	n.a.	-6.8		
<b>Ngunnawal</b>														
Average rates (\$)	1,030	1,074	1,218	1,367	1,509	46.4	762	784	883	964	1,048	37.5		
Out of Scope														
Unimproved Value (\$'000 - Average)	209	222	240	240	251	14.7	109	110	115	115	115	5.4		
Average Unimproved Value, 3 yrs (\$'000 - Average)	191	207	225	235	243	23.0	92	102	111	113	115	22.6		
Median sale price (\$'000)	410	415	400	419	n.a.	2.2	370	358	350	337	n.a.	-9.1		
Average sale price (\$'000)	442	434	432	450	n.a.	1.7	367	349	346	332	n.a.	-9.6		
<b>Nicholls</b>														
Average rates (\$)	1,317	1,454	1,602	1,729	1,866	41.6	886	910	1,029	1,126	1,223	38.1		
Out of Scope														
Unimproved Value (\$'000 - Average)	340	340	323	323	337	-5.1	164	164	169	169	169	3.3		
Average Unimproved Value, 3 yrs (\$'000 - Average)	296	322	334	328	327	10.9	138	153	166	167	169	21.5		
Median sale price (\$'000)	684	665	731	664	n.a.	-3.0	472	475	499	475	n.a.	0.7		
Average sale price (\$'000)	692	676	713	723	n.a.	4.5	462	475	499	464	n.a.	0.4		
<b>Oaks estate</b>														
Average rates (\$)	1,111	1,156	1,271	1,396	1,519	36.8	n.a.	640	715	775	n.a.	n.a.		
Out of Scope														
Unimproved Value (\$'000 - Average)	242	242	242	250	250	3.3	38	38	40	40	n.a.	5.0		
Average Unimproved Value, 3 yrs (\$'000 - Average)	220	234	242	244	247	10.9	38	38	39	39	n.a.	4.3		
Median sale price (\$'000)	533	380	415	412	n.a.	-22.7	185	179	175	n.a.	n.a.	n.a.		
Average sale price (\$'000)	545	380	415	412	n.a.	-24.5	193	179	175	n.a.	n.a.	n.a.		
<b>O'Connor</b>														
Average rates (\$)	1,933	2,353	2,530	2,823	3,120	61.4	952	1,010	1,111	1,216	1,298	36.3		
Out of Scope														
Unimproved Value (\$'000 - Average)	564	564	564	584	598	3.6	178	178	179	182	184	2.5		
Average Unimproved Value, 3 yrs (\$'000 - Average)	522	554	564	571	582	9.3	162	173	178	180	180	10.8		
Median sale price (\$'000)	750	728	748	764	n.a.	1.9	440	435	445	459	n.a.	4.3		
Average sale price (\$'000)	770	701	753	790	n.a.	2.6	466	464	448	517	n.a.	11.1		



	Houses						Change (%) 2011-12 to 2014-15	Units					Change (%) 2011-12 to 2014-15
	2011-12	2012-13	2013-14	2014-15	2015-16	2011-12		2012-13	2013-14	2014-15	2015-16		
<b>O'Malley</b>													
Average rates (\$)	2,316	2,939	3,185	3,556	3,889	67.9	1,340	1,517	1,731	1,913	2,087	55.8	
Out of Scope													
Unimproved Value (\$'000 - Average)	705	721	721	721	736	2.2	362	362	375	375	375	3.5	
Average Unimproved Value, 3 yrs (\$'000 - Average)	659	696	716	721	726	9.4	304	337	366	370	375	21.7	
Median sale price (\$'000)	1,100	1,400	1,450	1,313	n.a.	19.3	875	875	981	835	n.a.	-4.6	
Average sale price (\$'000)	1,144	1,321	1,544	1,419	n.a.	24.1	938	943	1,078	919	n.a.	-1.9	
<b>Oxley</b>													
Average rates (\$)	1,277	1,395	1,529	1,659	1,790	40.2	827	846	950	1,039	1,129	36.6	
Out of Scope													
Unimproved Value (\$'000 - Average)	317	317	317	308	315	-3.0	138	138	145	145	145	5.0	
Average Unimproved Value, 3 yrs (\$'000 - Average)	281	307	317	314	313	11.7	116	130	140	142	145	22.6	
Median sale price (\$'000)	568	523	516	533	n.a.	-6.2	386	440	404	360	n.a.	-6.7	
Average sale price (\$'000)	529	588	523	536	n.a.	1.3	378	427	405	364	n.a.	-3.6	
<b>Page</b>													
Average rates (\$)	1,285	1,422	1,592	1,742	1,897	47.6	859	868	985	1,077	1,168	36.0	
Out of Scope													
Unimproved Value (\$'000 - Average)	333	333	334	334	342	0.2	148	148	153	153	154	3.7	
Average Unimproved Value, 3 yrs (\$'000 - Average)	284	315	333	334	337	17.5	128	140	150	151	153	18.2	
Median sale price (\$'000)	465	452	465	475	n.a.	2.2	398	400	380	375	n.a.	-5.7	
Average sale price (\$'000)	463	450	474	486	n.a.	4.9	404	402	389	386	n.a.	-4.4	
<b>Palmerston</b>													
Average rates (\$)	1,143	1,226	1,361	1,503	1,634	43.0	896	919	1,043	1,145	1,247	39.1	
Out of Scope													
Unimproved Value (\$'000 - Average)	260	273	273	273	282	5.2	168	168	176	176	177	5.0	
Average Unimproved Value, 3 yrs (\$'000 - Average)	232	256	269	273	276	17.8	142	157	171	174	176	22.6	
Median sale price (\$'000)	510	505	480	518	n.a.	1.6	376	365	371	349	n.a.	-7.1	
Average sale price (\$'000)	514	516	499	542	n.a.	5.4	375	371	372	358	n.a.	-4.4	
<b>Pearce</b>													
Average rates (\$)	1,721	1,996	2,152	2,362	2,548	48.0	865	887	999	1,093	1,187	37.3	
Out of Scope													
Unimproved Value (\$'000 - Average)	474	475	474	472	472	-0.6	153	153	159	159	159	4.1	
Average Unimproved Value, 3 yrs (\$'000 - Average)	444	466	474	473	473	6.5	130	143	155	157	159	20.6	
Median sale price (\$'000)	611	610	658	700	n.a.	14.6	418	428	410	455	n.a.	9.0	
Average sale price (\$'000)	629	665	718	708	n.a.	12.6	415	450	400	484	n.a.	16.5	

	Houses						Change (%) 2011-12 to 2014-15	Units						Change (%) 2011-12 to 2014-15
	2011-12	2012-13	2013-14	2014-15	2015-16	2014-15		2011-12	2012-13	2013-14	2014-15	2015-16	2014-15	
<b>Phillip</b>														
Average rates (\$)	1,179	1,279	1,428	1,562	1,704	44.4	792	829	918	1,003	1,090	37.7		
Out of Scope														
Unimproved Value (\$'000 - Average)	285	285	285	285	296	0.0	121	121	126	126	126	4.2		
Average Unimproved Value, 3 yrs (\$'000 - Average)	245	269	285	285	289	15.9	103	113	123	124	126	20.5		
Median sale price (\$'000)	450	515	435	493	n.a.	9.4	403	375	366	360	n.a.	-10.7		
Average sale price (\$'000)	454	529	450	496	n.a.	9.4	419	374	374	364	n.a.	-13.2		
<b>Pialligo</b>														
Average rates (\$)	1,999	2,477	2,601	3,522	4,530	126.6	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Out of Scope														
Unimproved Value (\$'000 - Average)	579	583	578	980	980	69.2	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Average Unimproved Value, 3 yrs (\$'000 - Average)	575	584	580	714	846	24.2	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Median sale price (\$'000)	2,000	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Average sale price (\$'000)	2,000	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Red Hill</b>														
Average rates (\$)	2,909	3,743	3,950	4,387	4,823	65.8	1,379	1,559	1,690	1,865	2,040	47.9		
Out of Scope														
Unimproved Value (\$'000 - Average)	900	890	890	895	921	-0.6	339	338	344	345	351	1.8		
Average Unimproved Value, 3 yrs (\$'000 - Average)	865	888	893	892	901	3.1	319	332	340	342	347	7.5		
Median sale price (\$'000)	1,090	1,050	1,000	1,140	n.a.	4.6	460	578	360	438	n.a.	-4.9		
Average sale price (\$'000)	1,167	1,279	1,334	1,233	n.a.	5.7	731	727	539	539	n.a.	-26.4		
<b>Reid</b>														
Average rates (\$)	2,473	3,183	3,459	3,840	4,222	70.7	876	912	1,014	1,110	1,209	38.0		
Out of Scope														
Unimproved Value (\$'000 - Average)	779	779	779	779	807	0.0	149	149	155	155	156	4.0		
Average Unimproved Value, 3 yrs (\$'000 - Average)	720	755	779	779	788	8.3	134	144	151	153	155	13.8		
Median sale price (\$'000)	1,100	955	743	1,118	n.a.	1.6	460	380	415	465	n.a.	1.1		
Average sale price (\$'000)	1,067	939	783	1,167	n.a.	9.4	545	404	456	470	n.a.	-13.7		
<b>Richardson</b>														
Average rates (\$)	1,151	1,224	1,343	1,478	1,606	39.5	787	810	905	989	1,073	36.3		
Out of Scope														
Unimproved Value (\$'000 - Average)	264	264	264	275	271	3.9	118	118	122	124	123	4.6		
Average Unimproved Value, 3 yrs (\$'000 - Average)	235	256	264	268	270	14.0	102	113	120	122	123	19.7		
Median sale price (\$'000)	432	446	443	440	n.a.	1.9	333	428	349	337	n.a.	1.3		
Average sale price (\$'000)	442	446	448	438	n.a.	-0.8	333	430	349	306	n.a.	-7.9		


	Houses						Units					
	2011-12	2012-13	2013-14	2014-15	2015-16	Change (%) 2011-12 to 2014-15	2011-12	2012-13	2013-14	2014-15	2015-16	Change (%) 2011-12 to 2014-15
<b>Rivett</b>												
Average rates (\$)	1,278	1,405	1,562	1,711	1,875	46.7	857	883	997	1,089	1,183	38.0
Out of Scope												
Unimproved Value (\$'000 - Average)	326	326	328	328	343	0.7	152	152	157	157	159	3.5
Average Unimproved Value, 3 yrs (\$'000 - Average)	282	311	326	327	333	16.2	127	142	154	155	158	22.0
Median sale price (\$'000)	493	477	481	503	n.a.	2.0	422	417	441	443	n.a.	5.0
Average sale price (\$'000)	483	480	482	517	n.a.	7.0	450	437	445	463	n.a.	2.8
<b>Russell</b>												
Average rates (\$)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Out of Scope												
Unimproved Value (\$'000 - Average)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Average Unimproved Value, 3 yrs (\$'000 - Average)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Median sale price (\$'000)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Average sale price (\$'000)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Scullin</b>												
Average rates (\$)	1,213	1,319	1,487	1,626	1,767	45.7	823	840	945	1,033	1,122	36.3
Out of Scope												
Unimproved Value (\$'000 - Average)	306	306	306	306	314	0.1	135	135	141	141	141	4.5
Average Unimproved Value, 3 yrs (\$'000 - Average)	258	286	306	306	309	18.8	115	127	137	139	141	20.9
Median sale price (\$'000)	440	452	461	466	n.a.	5.9	259	229	367	200	n.a.	-22.8
Average sale price (\$'000)	449	463	470	478	n.a.	6.3	277	293	340	250	n.a.	-9.6
<b>Spence</b>												
Average rates (\$)	1,199	1,290	1,424	1,557	1,685	40.5	917	954	1,064	1,164	1,216	32.6
Out of Scope												
Unimproved Value (\$'000 - Average)	282	290	290	284	291	0.7	164	168	168	167	169	2.1
Average Unimproved Value, 3 yrs (\$'000 - Average)	253	276	287	288	288	13.7	149	160	166	167	168	12.1
Median sale price (\$'000)	443	465	463	490	n.a.	10.6	381	385	500	399	n.a.	4.7
Average sale price (\$'000)	455	471	484	489	n.a.	7.6	347	394	500	419	n.a.	20.8
<b>Stirling</b>												
Average rates (\$)	1,377	1,508	1,652	1,814	1,985	44.2	815	839	945	1,032	1,119	37.3
Out of Scope												
Unimproved Value (\$'000 - Average)	350	350	350	355	366	1.5	134	134	138	138	138	3.0
Average Unimproved Value, 3 yrs (\$'000 - Average)	318	339	350	351	357	10.4	112	125	135	136	138	21.7
Median sale price (\$'000)	557	617	583	605	n.a.	8.6	380	392	391	495	n.a.	30.3
Average sale price (\$'000)	544	578	552	592	n.a.	8.8	406	403	409	473	n.a.	16.5

	Houses						Change (%) 2011-12 to 2014-15	Units					Change (%) 2011-12 to 2014-15
	2011-12	2012-13	2013-14	2014-15	2015-16	2011-12		2012-13	2013-14	2014-15	2015-16		
<b>Symonston</b>													
Average rates (\$)	n.a.	6,381	6,576	7,362	8,031	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Out of Scope	■	■	■	■	■	■	■	■	■	■	■	■	
Unimproved Value (\$'000 - Average)	1,502	1,502	1,502	1,502	1,502	0.0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Average Unimproved Value, 3 yrs (\$'000 - Average)	1,555	1,528	1,502	1,502	1,502	-3.4	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Median sale price (\$'000)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Average sale price (\$'000)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
<b>Tharwa</b>													
Average rates (\$)	1,073	1,086	1,206	1,328	1,490	38.9	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Out of Scope	■	■	■	■	■	■	■	■	■	■	■	■	
Unimproved Value (\$'000 - Average)	219	219	229	229	259	4.8	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Average Unimproved Value, 3 yrs (\$'000 - Average)	206	212	222	226	239	9.2	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Median sale price (\$'000)	300	n.a.	n.a.	580	n.a.	93.3	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Average sale price (\$'000)	300	n.a.	n.a.	580	n.a.	93.3	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
<b>Theodore</b>													
Average rates (\$)	1,162	1,241	1,356	1,486	1,605	38.2	763	786	879	957	1,039	36.1	
Out of Scope	■	■	■	■	■	■	■	■	■	■	■	■	
Unimproved Value (\$'000 - Average)	269	269	264	274	270	1.6	109	107	112	112	112	2.9	
Average Unimproved Value, 3 yrs (\$'000 - Average)	239	261	268	269	269	12.7	93	103	109	110	112	18.8	
Median sale price (\$'000)	444	470	506	463	n.a.	4.2	366	363	352	359	n.a.	-1.8	
Average sale price (\$'000)	457	476	497	469	n.a.	2.5	373	368	341	365	n.a.	-2.1	
<b>Torrens</b>													
Average rates (\$)	1,584	1,812	1,956	2,145	2,318	46.3	921	931	1,061	1,160	1,259	36.8	
Out of Scope	■	■	■	■	■	■	■	■	■	■	■	■	
Unimproved Value (\$'000 - Average)	426	426	426	426	426	0.0	174	174	179	179	179	3.0	
Average Unimproved Value, 3 yrs (\$'000 - Average)	394	419	426	426	426	8.2	151	165	175	177	179	17.6	
Median sale price (\$'000)	579	605	580	608	n.a.	5.1	418	415	420	390	n.a.	-6.7	
Average sale price (\$'000)	606	637	609	631	n.a.	4.1	444	454	465	475	n.a.	7.1	
<b>Turner</b>													
Average rates (\$)	2,332	2,996	3,306	3,751	4,222	81.1	812	839	932	1,017	1,103	35.8	
Out of Scope	■	■	■	■	■	■	■	■	■	■	■	■	
Unimproved Value (\$'000 - Average)	731	731	769	783	814	7.1	123	123	125	126	126	2.4	
Average Unimproved Value, 3 yrs (\$'000 - Average)	667	709	744	761	788	14.0	111	119	124	124	126	12.3	
Median sale price (\$'000)	863	916	941	950	n.a.	10.1	427	455	460	475	n.a.	11.2	
Average sale price (\$'000)	988	950	996	1,118	n.a.	13.1	463	483	473	493	n.a.	6.5	

	Houses					Change (%) 2011-12 to 2014-15	Units					Change (%) 2011-12 to 2014-15
	2011-12	2012-13	2013-14	2014-15	2015-16		2011-12	2012-13	2013-14	2014-15	2015-16	
<b>Uriarra Village</b>												
Average rates (\$)	1,131	1,144	1,220	1,332	1,440	27.4	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Out of Scope												
Unimproved Value (\$'000 - Average)	227	227	227	228	228	0.4	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Average Unimproved Value, 3 yrs (\$'000 - Average)	228	231	227	227	227	-0.3	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Median sale price (\$'000)	n.a.	530	404	553	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Average sale price (\$'000)	n.a.	526	450	551	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Wanniassa</b>												
Average rates (\$)	1,296	1,413	1,537	1,694	1,836	41.7	856	875	979	1,071	1,159	35.3
Out of Scope												
Unimproved Value (\$'000 - Average)	319	319	319	329	323	3.2	146	146	151	152	151	3.8
Average Unimproved Value, 3 yrs (\$'000 - Average)	288	312	319	322	324	11.8	127	140	148	150	149	17.9
Median sale price (\$'000)	480	477	505	492	n.a.	2.5	357	390	390	355	n.a.	-0.6
Average sale price (\$'000)	497	494	510	500	n.a.	0.6	357	392	370	345	n.a.	-3.5
<b>Waramanga</b>												
Average rates (\$)	1,323	1,490	1,660	1,807	1,970	48.9	866	892	1,003	1,094	1,200	38.5
Out of Scope												
Unimproved Value (\$'000 - Average)	354	354	347	347	366	-1.8	150	155	158	158	160	5.2
Average Unimproved Value, 3 yrs (\$'000 - Average)	298	334	352	350	354	17.3	131	145	154	157	159	20.2
Median sale price (\$'000)	506	515	508	509	n.a.	0.6	442	444	435	368	n.a.	-16.8
Average sale price (\$'000)	511	509	509	512	n.a.	0.2	430	477	464	462	n.a.	7.5
<b>Watson</b>												
Average rates (\$)	1,481	1,660	1,786	1,986	2,192	48.0	736	751	840	913	981	33.2
Out of Scope												
Unimproved Value (\$'000 - Average)	381	378	391	399	403	4.9	91	87	89	89	89	-2.5
Average Unimproved Value, 3 yrs (\$'000 - Average)	342	367	382	389	399	13.8	83	85	88	88	89	6.2
Median sale price (\$'000)	515	560	570	594	n.a.	15.4	360	343	359	342	n.a.	-5.0
Average sale price (\$'000)	516	541	565	599	n.a.	16.0	383	359	393	462	n.a.	20.6
<b>Weetangera</b>												
Average rates (\$)	1,571	1,846	2,114	2,337	2,576	64.0	982	1,024	1,143	1,253	1,378	40.2
Out of Scope												
Unimproved Value (\$'000 - Average)	455	455	484	466	484	2.3	199	199	208	205	208	2.7
Average Unimproved Value, 3 yrs (\$'000 - Average)	389	428	465	468	478	20.4	173	189	202	204	207	17.7
Median sale price (\$'000)	683	650	715	725	n.a.	6.2	429	435	490	390	n.a.	-9.0
Average sale price (\$'000)	673	640	698	692	n.a.	2.9	428	454	526	391	n.a.	-8.5

	Houses					Change (%) 2011-12 to 2014-15	Units					Change (%) 2011-12 to 2014-15
	2011-12	2012-13	2013-14	2014-15	2015-16		2011-12	2012-13	2013-14	2014-15	2015-16	
<b>Weston</b>												
Average rates (\$)	1,384	1,552	1,720	1,880	2,028	46.6	826	846	952	1,041	1,132	37.0
████████████████████	████████	████████	████████	████████	████████	████████	████████	████████	████████	████████	████████	████████
Unimproved Value (\$'000 - Average)	367	367	367	366	369	-0.4	138	138	144	144	144	4.5
Average Unimproved Value, 3 yrs (\$'000 - Average)	326	353	367	367	366	12.7	116	129	140	142	144	22.1
Median sale price (\$'000)	522	495	550	671	n.a.	28.5	421	425	515	399	n.a.	-5.2
Average sale price (\$'000)	518	516	580	630	n.a.	21.7	441	445	497	467	n.a.	5.8
<b>Wright</b>												
Average rates (\$)	n.a.	1,636	1,746	1,913	2,025	n.a.	n.a.	n.a.	n.a.	n.a.	1,217	n.a.
████████████████████	████████	████████	████████	████████	████████	████████	████████	████████	████████	████████	████████	████████
Unimproved Value (\$'000 - Average)	375	367	367	368	370	-1.8	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Average Unimproved Value, 3 yrs (\$'000 - Average)	375	367	367	368	365	-1.9	n.a.	n.a.	n.a.	n.a.	169	n.a.
Median sale price (\$'000)	388	569	600	758	n.a.	95.2	545	574	560	549	n.a.	0.7
Average sale price (\$'000)	382	567	625	710	n.a.	86.2	539	573	578	549	n.a.	1.9
<b>Yarralumla</b>												
Average rates (\$)	2,584	3,313	3,548	3,949	4,366	68.9	1,509	1,721	1,888	2,091	2,191	45.2
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Unimproved Value (\$'000 - Average)	802	801	801	807	839	0.7	397	397	408	409	416	3.0
Average Unimproved Value, 3 yrs (\$'000 - Average)	762	788	801	803	815	5.3	366	387	401	405	386	10.4
Median sale price (\$'000)	975	910	973	1,101	n.a.	12.9	689	810	785	647	n.a.	-6.1
Average sale price (\$'000)	1,089	1,062	1,100	1,222	n.a.	12.2	758	831	754	726	n.a.	-4.3

Data presented to the Treasurer's office on general rates, conveyance duties and property prices by year over 2011-12 to 2015-16.

- a. The data on property prices reflects average and median sales prices.
- b. Some sales transactions have been disregarded, i.e. transactions worth less than \$100,000 for units and \$250,000 for houses, and mixed use buildings.
- c. There is no property price data for 2015-16 as yet.
- d. 
- e. Not all information is available for all years in all suburbs.
- f. General rates increase reflects the full four years. Prior to tax reform general rates revenue increased annually in line with WPI - WPI increases equal 11.7 per cent over 2011-12 to 2015-16. The average rates increase in each suburb will have also depended on changes in AUVs and changes in the number of properties.

	All					Change (%) 2011-12 to 2015-16	Houses					Change (%) 2011-12 to 2015-16	Units					Change (%) 2011-12 to 2015-16			
	2011-12	2012-13	2013-14	2014-15	2015-16		2011-12	2012-13	2013-14	2014-15	2015-16		2011-12	2012-13	2013-14	2014-15	2015-16				
<b>ACT</b>																					
<i>Unimproved Value (\$'000 - Average)</i>	311	308	305	300	305	-1.9	264	263	263	263	270	1.6	139	136	138	130	130	130	130	130	-6.7
<i>Average Unimproved Value, 3 yrs (\$'000 - Average)</i>	280	297	304	298	301	7.5	328	350	360	361	364	11.0	123	131	135	128	128	130	130	130	5.1
<i>Median sale price (\$'000)</i>	465	470	485	510	n.a.	n.a.	512	520	535	550	n.a.	n.a.	425	405	418	412	412	n.a.	n.a.	n.a.	n.a.
<i>Average sale price (\$'000)</i>	514	520	540	561	n.a.	n.a.	563	569	586	616	n.a.	n.a.	456	443	452	433	433	n.a.	n.a.	n.a.	n.a.



CABINET-IN-CONFIDENCE

Options to adjust the house/unit distribution of general rates (preliminary figures)

To date, general rates increases have been significantly larger for houses compared to units, with the difference most pronounced in the inner north and inner south suburbs. There are two broad options to reduce the disparity between the amount of general rates paid by houses over units.

- Out of Scope [redacted] The fixed charge currently accounts for about 40 per cent of residential general rates revenue. Out of Scope [redacted]

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**ACT**  
Government

Chief Minister, Treasury and  
Economic Development

**To: Chief Minister/Treasurer**

**Subject: Tax reform proposals for the 2016-17 Budget and  
Stage Two Tax Reform - proposed direction for the next five years**

**Critical date and reason**

1. 8 April to enable Budget Cabinet consideration on 22 April 2016

**Recommendations**

2. That you note that we have undertaken analysis on the progress of the Stage 1 Tax Reforms and the distributional impacts of those reforms, with the high level findings set out in Attachment A.

***NOTED/PLEASE DISCUSS***

3. Out of Scope [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]
4. That you agree to a program of Stage 2 Tax Reforms commencing 1 July 2017, that see changes to the rating methodologies and scale structures (as set out in detail in Attachment C) to better reflect:
  - a. Out of Scope [REDACTED] and residential sector;
  - b. within the residential sector, the changing mix between stand alone houses and units; and
  - c. Out of Scope [REDACTED]

***AGREED/ NOT AGREED/PLEASE DISCUSS***

5. That you agree to announcing the Stage 2 Tax Reform package in the 2016-17 Budget, including Out of Scope [REDACTED] a defined level of general rate increases for the next five years, to maintain the momentum of tax reform and to provide certainty and stability to the sectors:
  - a. For commercial properties:
    - i. Out of Scope [REDACTED]

TRIM:

Out of Scope

[REDACTED]

**AGREED/ NOT AGREED/PLEASE DISCUSS**

b. For residential properties

- i. Changing the methodology for calculating land tax and general rates for units (to reflect the AUV of the complex), as a one-off increase to the revenue bases in 2017-18;
  - 1. with a one off increase in general rates for units of around 30 per cent, while maintain the increase in general rates for houses at around 7 per cent in this year;
- ii. Setting the overall increase in general rates at 7 per cent per annum for each year after 2017-18 ;

Out of Scope

[REDACTED]

**AGREED/ NOT AGREED/PLEASE DISCUSS**

6. That you agree to Treasury preparing a Submission to seek Cabinet agreement to these proposed initiatives for consideration on 22 April 2016.

**AGREED/ NOT AGREED/PLEASE DISCUSS**

7. That you agree to Treasury preparing a Budget Paper on Tax Reform, reflecting the Stage 2 Tax Reform package as agreed by Cabinet.

**AGREED/ NOT AGREED/PLEASE DISCUSS**

**Andrew Barr MLA .....** / /

**Supporting Reasoning**

8. Treasury has undertaken analysis to identify the progress of the Stage 1 tax reform program to date.

○ [REDACTED]

[REDACTED]

[REDACTED]

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11. Out of Scope


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12. In the residential sector the distributional impacts of general rate increases differ markedly between units and houses with increases for houses being significantly

higher than for units over the first four years of reform (refer table 3 in Attachment A).

- a. Overall the increase in general rates for houses was 47% for the first four years of reform compared to 33% for units.
  - b. Currently stand-alone houses pay around 80 per cent more in general rates than units - even though they could have a similar rental and market value.
13. There are significant differences in the underlying structure of the respective sectors which means that the ongoing management of tax reform in an equitable manner will be difficult while applying the same rating scales and threshold structures to each sector.
- a. As we are four years into the reform program announced in the 2012-13 Budget, we recommend only marginal changes be implemented in 2016-17.
  - b. Out of Scope 
14. This paper provides a discussion of a number of options for implementing these broad directions, including analysis of the budget impacts and the distributional impacts. It provides recommendations for the way forward which will protect the ongoing revenue base whilst providing targeted benefits to particular cohorts. The paper considers commercial and residential sectors separately.

**COMMERCIAL**

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Out of Scope commercial general rates Out of Scope

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**RESIDENTIAL**

27. For the residential sector, we recommend that the next stage of tax reform focus on establishing a more equitable distribution of the general rates burden as between houses and units.
- a. This change will be important in positioning the tax base to most effectively capture the revenue raising capacity of the increasingly densifying residential property market.
  - b. This change would also provide the capacity to redistribute the impacts of tax reform, for both houses and units, between low and high value properties, while retaining broad revenue neutrality of the tax reform program overall.

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## Next Five Years of Tax Reform

### Stage 2 Tax Reform

1. *Change the methodology for determining land tax and general rates for units in 2017-18, with a one-off impact on the level of increase in general rates and land tax (predominantly for units) in that year.*
2. *Establish an overall average increase in general rates for the residential sector of 7 per cent each year for the next 4 years of the reform program.*
3. *Establish a schedule of conveyance duty rate reductions for each year of the 5 year reform program.*



Out of Scope

### Changes methodology for units

32. We recommend that the calculation of both land tax and general rates change to be based on the total AUV of a unit complex. The total tax determined for the complex would then be apportioned amongst individual units on a basis proportional to their AUV share.
- a. Currently general rates and land tax are calculated based on the AUV of the individual unit which means each unit gets the benefit of low marginal tax rates.
  - b. This initiative would bring the taxes paid by units more into line with those for similar value houses.

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Residential Conveyance duty options

37. We recommend that a further 5 years of reductions in conveyance duty rates be announced as part of the Stage 2 Tax Reform program, with a focus on reducing rates applied to low value properties (below \$600,000) to support this segment of the market. Out of Scope

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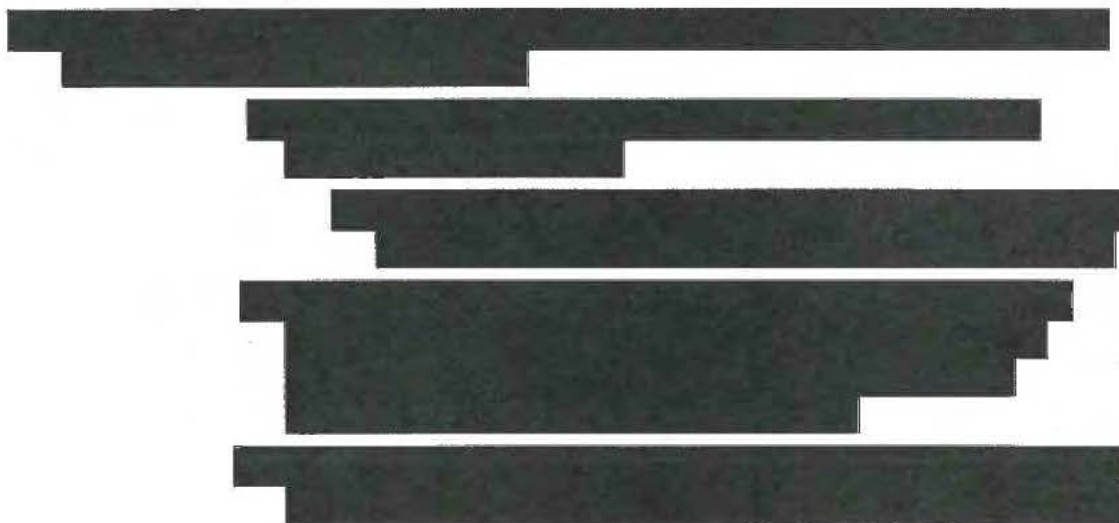
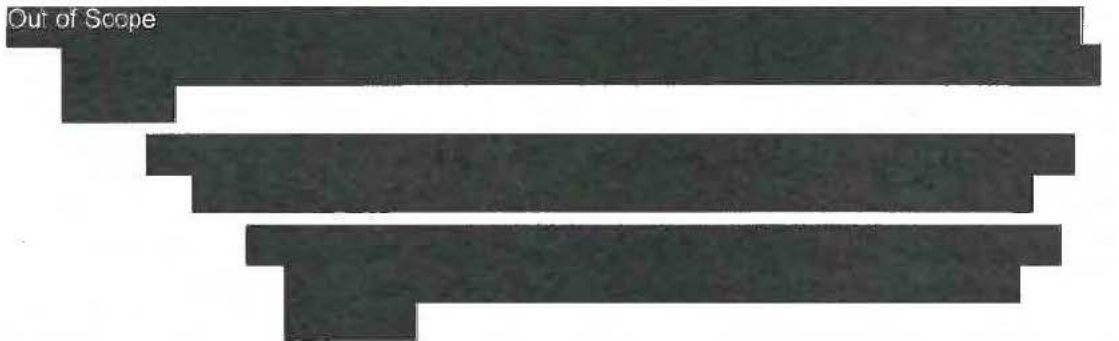
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**Consultation and Communication / Financial / Management of Other Risks**

45. NA

Under Treasurer Clearance:

Executive Clearance: Karen Doran

Date: 5 April 2016

Action Officer: Kathy Goth

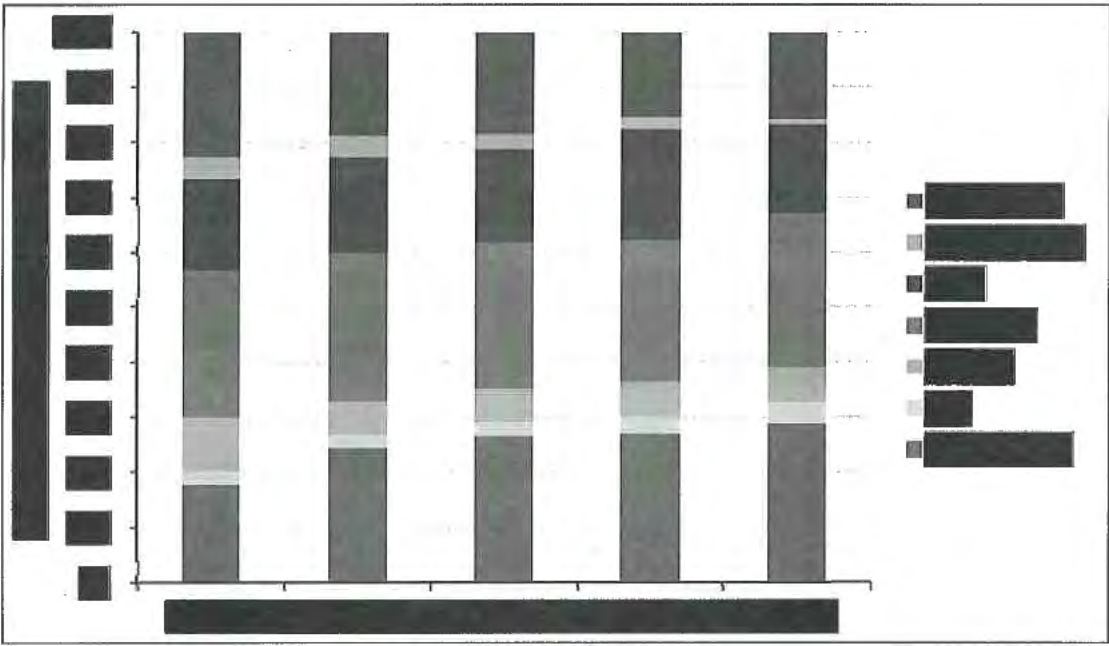
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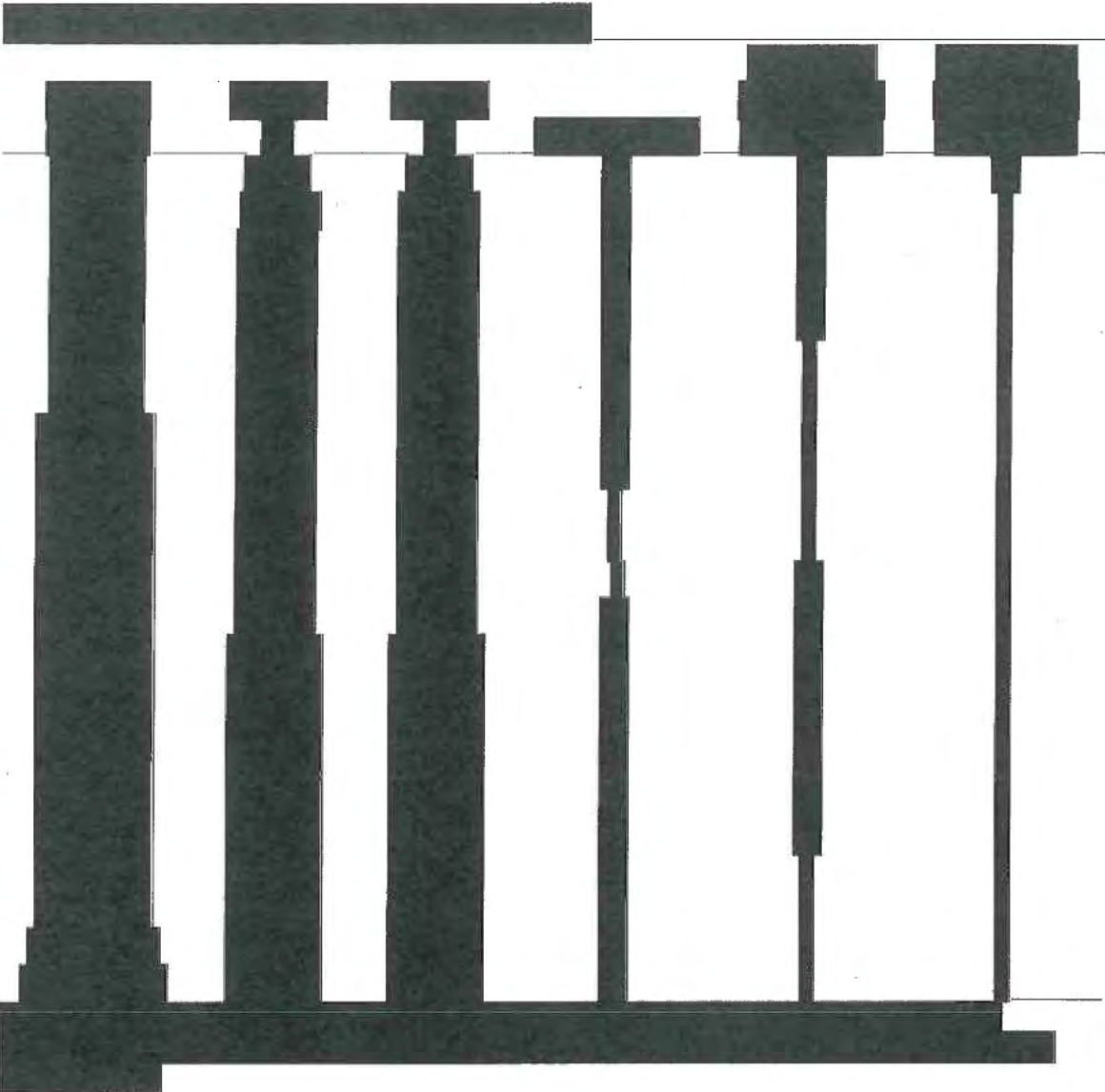
**Attachment A - Analysis of Stage 1 Tax Reforms**

Reduced reliance on inefficient taxes

The 2012 Tax Reform Plan noted that the share of transaction taxes would be reduced as a share of total taxation, while the share of efficient taxes would increase.

The rollout of tax reform in Stage 1 has led to a significant reduction in reliance on inefficient taxes and corresponding increased reliance on efficient taxes as shown in Figure A1 below.





Distributional impacts of General Rates Reforms

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Table B1 Out of Scope [Redacted]

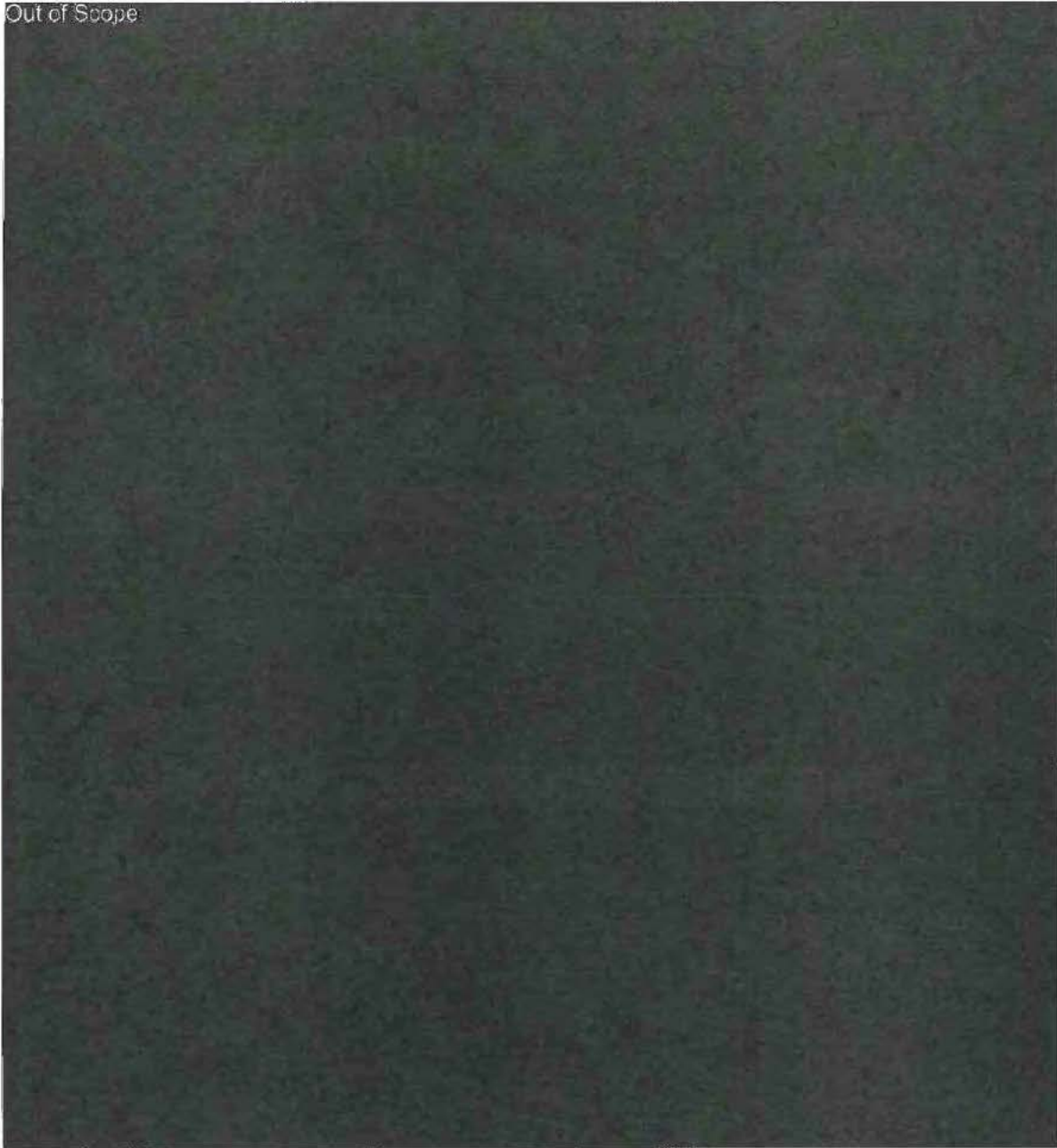
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**Table B2 - Impact of 2016-17 commercial general rates**

Out of Scope



Out of Scope



**Table B4 - Impact of 2016-17 residential general rates change**

Residential AUV(\$)	2015-16		2016-17 Proposed		Residential AUVs	Number of properties	Number of properties (%)	Number of houses (%)	Number of Units (%)	General rates revenue (%) 2015-16	General rates revenue (%) 2015-16
	Rates (\$)	Rates (\$)	increase (%)								
50,000	867	1,005	15.9%	0 to \$50,000	6,231		0.0%	4.1%	1.8%		
75,000	936	1,068	14.1%	\$50,001 to \$75,000	4,187		0.0%	2.7%	1.4%		
100,000	1,005	1,130	12.5%	\$75,001 to \$100,000	5,691	20%	0.2%	3.6%	2.0%	10%	
125,000	1,073	1,193	11.1%	\$100,001 to \$125,000	6,840		0.3%	4.2%	2.6%		
150,000	1,142	1,255	9.9%	\$125,001 to \$150,000	6,810		0.2%	4.2%	2.7%		
175,000	1,238	1,351	9.1%	\$150,001 to \$175,000	5,338		0.4%	3.1%	2.3%		
200,000	1,335	1,448	8.5%	\$175,001 to \$200,000	5,506		1.7%	1.9%	2.5%		
225,000	1,431	1,544	7.9%	\$200,001 to \$225,000	7,558	37%	4.1%	0.9%	3.8%	31%	
250,000	1,528	1,641	7.4%	\$225,001 to \$250,000	10,173		6.1%	0.6%	5.4%		
275,000	1,624	1,737	7.0%	\$250,001 to \$275,000	12,699		8.0%	0.3%	7.2%		
300,000	1,720	1,834	6.6%	\$275,001 to \$300,000	15,869		10.2%	0.2%	9.5%		
325,000	1,836	1,949	6.2%	\$300,001 to \$325,000	12,644		8.1%	0.2%	8.1%		
350,000	1,952	2,065	5.8%	\$325,001 to \$350,000	10,488		6.7%	0.2%	7.1%		
375,000	2,068	2,181	5.5%	\$350,001 to \$375,000	6,579	28%	4.1%	0.2%	4.7%	30%	
400,000	2,183	2,296	5.2%	\$375,001 to \$400,000	5,129		3.2%	0.1%	3.9%		
425,000	2,299	2,412	4.9%	\$400,001 to \$425,000	3,896		2.5%	0.1%	3.1%		
450,000	2,415	2,528	4.7%	\$425,001 to \$450,000	3,941		2.5%	0.1%	3.3%		
475,000	2,548	2,661	4.4%	\$450,001 to \$475,000	3,758		2.4%	0.1%	3.3%		
500,000	2,682	2,795	4.2%	\$475,001 to \$500,000	2,762		1.8%	0.0%	2.6%		
525,000	2,815	2,928	4.0%	\$500,001 to \$525,000	2,514	9%	1.6%	0.1%	2.5%	13%	
550,000	2,949	3,062	3.8%	\$525,001 to \$550,000	1,995		1.3%	0.0%	2.1%		
575,000	3,082	3,195	3.7%	\$550,001 to \$575,000	1,350		0.9%	0.0%	1.5%		
600,000	3,216	3,329	3.5%	\$575,001 to \$600,000	1,216		0.8%	0.0%	1.4%		
700,000	3,750	3,929	4.8%	\$600,001 to \$700,000	4,441		2.9%	0.1%	5.5%		
800,000	4,283	4,529	5.7%	\$700,001 to \$800,000	2,023		1.3%	0.0%	2.9%		
900,000	4,817	5,128	6.5%	\$800,001 to \$900,000	1,325		0.9%	0.0%	2.2%		
1,000,000	5,351	5,728	7.0%	\$900,001 to \$1,000,000	543		0.4%	0.0%	1.0%		
1,100,000	5,885	6,328	7.5%	\$1,000,001 to \$1,100,000	191		0.1%	0.0%	0.4%		
1,200,000	6,419	6,928	7.9%	\$1,100,001 to \$1,200,000	124		0.1%	0.0%	0.3%		
1,300,000	6,953	7,528	8.3%	\$1,200,001 to \$1,300,000	87		0.1%	0.0%	0.2%		
1,400,000	7,487	8,128	8.6%	\$1,300,001 to \$1,400,000	102		0.1%	0.0%	0.3%		
1,500,000	8,021	8,728	8.8%	\$1,400,001 to \$1,500,000	109		0.1%	0.0%	0.3%		
2,000,000	10,690	11,727	9.7%	\$1,500,001 to \$2,000,000	217	6%	0.1%	0.0%	0.7%	15%	
4,000,000	21,368	23,725	11.0%	\$2,000,001 to \$4,000,000	178		0.1%	0.0%	0.9%		
6,000,000	32,046	35,723	11.5%	\$4,000,001 to \$6,000,000	13		0.0%	0.0%	0.1%		
8,000,000	42,724	47,721	11.7%	\$6,000,001 to \$8,000,000	11		0.0%	0.0%	0.2%		
10,000,000	53,402	59,719	11.8%	\$8,000,001 to \$10,000,000	7		0.0%	0.0%	0.1%		
20,000,000	106,792	119,709	12.1%	\$10,000,001 to \$20,000,000	5		0.0%	0.0%	0.1%		
30,000,000	160,182	179,699	12.2%	\$20,000,001 to \$30,000,000	-		0.0%	0.0%	0.0%		
40,000,000	213,572	239,689	12.2%	\$30,000,001 to \$40,000,000	-		0.0%	0.0%	0.0%		
Revenue	278,275,903	297,459,899	6.9%	\$40,000,001 +	1		0.0%	0.0%	0.1%		
				Total	152,551	100%	73%	27%	100%	100%	

**Attachment C - The next five years of Tax Reform**

**Proposed Commercial Conveyance Duty reforms**

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The impact of the change in methodology is dependent on:

- The AUV for the building; and
- The number of units.

Combinations of high / low AUV and high / low number of units will be impacted differently.

Example	Current method - rates		New method - rates		AUV - block	# units	Avg AUV	Avg Change
	Avg	Aggregate	Avg	Aggregate				
1	\$852	\$196,761	\$943	\$217,767	\$7,300,000	231	\$31,602	11%
2	\$1,345	\$2,689	\$1,470	\$2,940	\$386,000	2	\$193,000	9%
3	\$1,102	\$132,184	\$1,453	\$174,367	\$14,520,000	120	\$121,000	32%
4	\$1,298	\$11,684	\$1,704	\$15,334	\$1,630,000	9	\$181,111	31%

**2016-17 General rates marginal rates**

AUV	Rating Factor
\$1 - \$150,000	0.2746%
\$150,001 - \$300,000	0.3900%
\$300,001 - \$450,000	0.4800%
\$450,001 - \$600,000	0.5400%
\$600,001 and over	0.5750%

Example 1:

- The low average AUV means that although the property has a high marginal rate under the new methodology, the increase is distributed across a high number of units. As a result, the average change is relatively low.

Example 2:

- The total AUV of the block is low. The individual units are currently assessed against the second marginal rate and will only be pushed into the third marginal rate under the new methodology. As a result, the change is relatively low.

Example 3:

- Under the current method, each unit is assessed against the lowest marginal rate. Under the new method, the high AUV of the block will be assessed against the highest marginal rate. This results in a significant increase in rates which will be shared amongst each unit. As a result, the average increase is relatively high.

Example 4:

- Under the current method, each unit is assessed against the second lowest marginal rate. Under the new method, the total AUV will be assessed against the highest marginal rate resulting in a high total increase in rates shared across a relatively low number of units.

**Market value and change in rates**

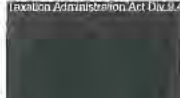
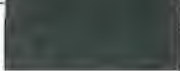
Example	Location	Units	Avg mrkt value	AUV		Estimated Avg rates		Avg change
				Avg	Total	Current	New	
1	Palmerston	1	\$410,000	\$274,000	\$274,000	\$1,660	\$1,660	0%
2	Braddon	330	\$575,000	\$59,091	\$19,500,000	\$930	\$1,100	18%
3	Dickson	8	\$500,000	\$70,625	\$565,000	\$960	\$1,055	10%
4	Belconnen	2	\$410,000	\$240,000	\$480,000	\$1,530	\$1,710	12%

### Comparison of rates for low market value units with high market value houses

The tables below contain information on the lowest market value units in high general rates suburbs, and high market value houses in low general rates suburbs, found from searching allhomes.com.au.







These examples demonstrate it is possible for units to have higher rates than similar, or higher, market value properties; however, this is not likely to be the typical situation.

#### Units:

Suburb	Lowest market values found	Property rates	Suburb median unit sale value	Suburb unit average rates
Yarralumla	379,000 685,000 840,000	<small>Taxation Administration Act Div 24</small> 	600,000	\$2,875
O'Connor	350,000 399,000 560,000		412,500	\$1,615
Red Hill	239,000 339,000		978,000	\$2,549

Sources: allhomes.com.au; ACT Revenue Office

#### Houses:

Suburb	Highest market values found	AUV	Rates	Suburb median house sale value	Suburb house average rates
Theodore	600,000 690,000			535,000	\$1,777
Palmerston	770,000			550,000	\$1,788
Charnwood	445,000			465,000	\$1,622

Sources: allhomes.com.au; ACT Revenue Office

**Information**

- a. Cases 1 to 3 illustrate units that have high market values but much lesser rates than houses of lower value prior to the change in methodology. The difference is reduced in 2017-18.
- b. Cases 4 to 5 demonstrate the same but for units and houses of similar market values. Cases 6 & 7 are standalone examples of small unit/townhouse developments.
- c. Note while these cases are based on recent property market transactions, these are meant to be illustrative and approximate.

Draft

	Suburb	Type of Dwelling	2017 Est Market Value	2016-17 Est Rates	2017-18 Est Rates
1	Deakin	Unit - 2 Bedroom	\$ 950,000	\$ 1,096	\$ 1,374
	Banks	House - 3 Bedroom	\$ 540,000	\$ 1,645	\$ 1,700
				\$ 549	\$ 325
2	Civic	Unit - 4 Bedroom	\$ 1,550,000	\$ 1,110	\$ 1,401
	Charnwood	House - 4 Bedroom	\$ 570,000	\$ 1,594	\$ 1,646
				\$ 484	\$ 246
3	Kingston	Unit - 3 Bedroom	\$ 1,300,000	\$ 1,336	\$ 1,807
	Kambah	House - 3 Bedroom	\$ 440,000	\$ 1,654	\$ 1,709
				\$ 318	-\$ 98
4	Braddon	Unit - 2 Bedroom	\$ 557,500	\$ 1,195	\$ 1,568
	Spence	House - 3 Bedroom	\$ 560,000	\$ 1,692	\$ 1,749
				\$ 496	\$ 180
5	Barton	Unit - 3 Bedroom	\$ 850,000	\$ 1,381	\$ 1,872
	Mawson	House - 3 Bedroom	\$ 850,000	\$ 2,865	\$ 2,990
				\$ 1,485	\$ 1,118
6	Turner	Unit - 2 Bedrooms	\$ 525,000	\$ 1,149	\$ 1,389
7	Aranda	Townhouse - 3 Bedrooms	\$ 850,000	\$ 1,912	\$ 2,185


**Notes**

- i. Rates Calculation exclude FESL and SFL and based on an unchanging AUV.
- ii. For units, 2017-18 Rates include a one off rebate of: \$ 100.00

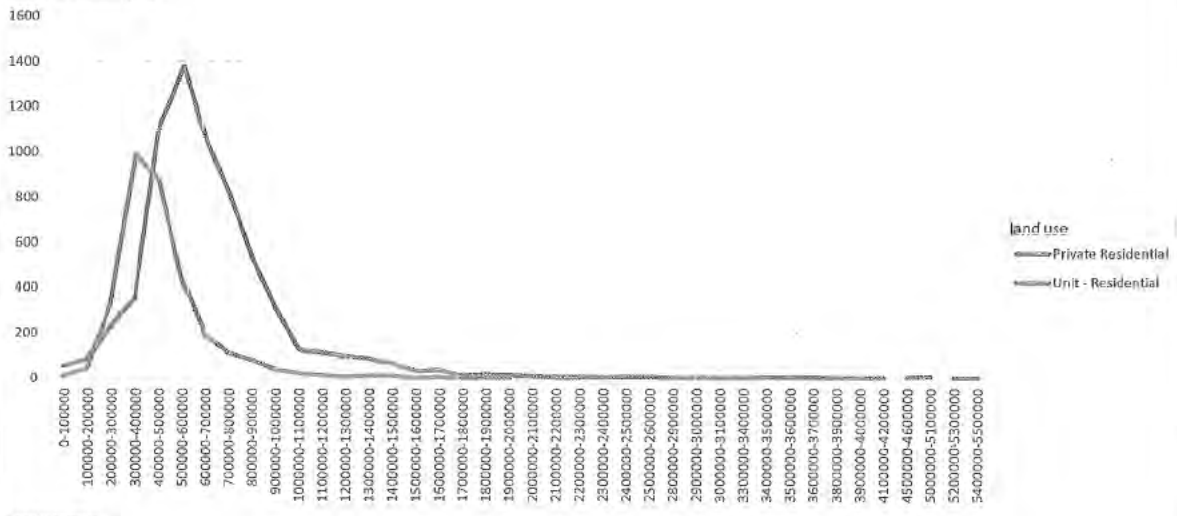
**Data Sources**

- i. Property Sale Data - [www.Allhomes.com.au](http://www.Allhomes.com.au), [www.House.Ksou.cn](http://www.House.Ksou.cn) & [www.Realestate.com.au](http://www.Realestate.com.au)
- iii. Rates Calculation - Internal Calculator
- iv. AUV Source - Internal ACT Govt Revenue Database

Out of Scope

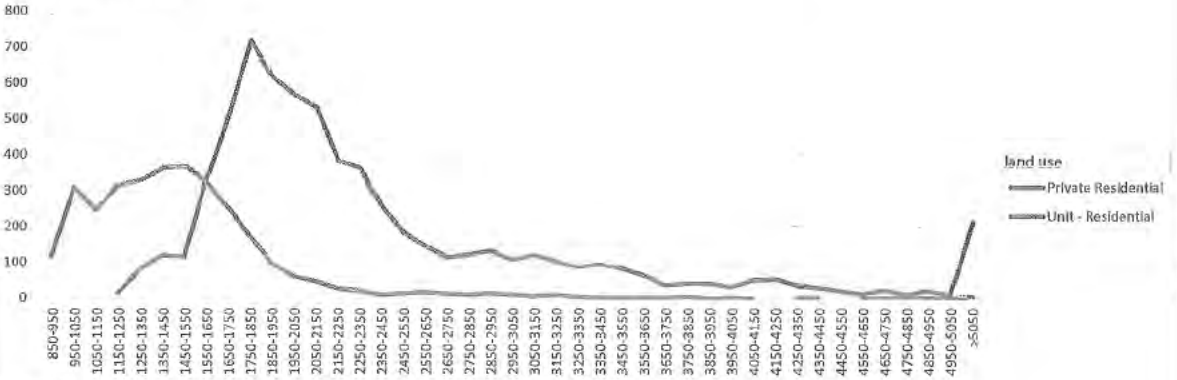


Count of market value



market value

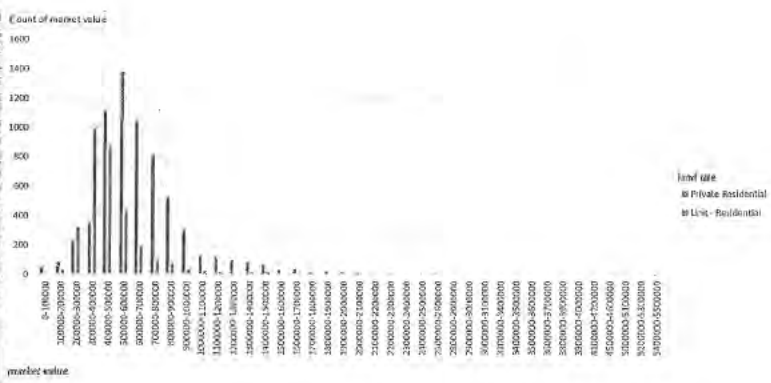
Count of Rates 2018-19



Rates 2018-19

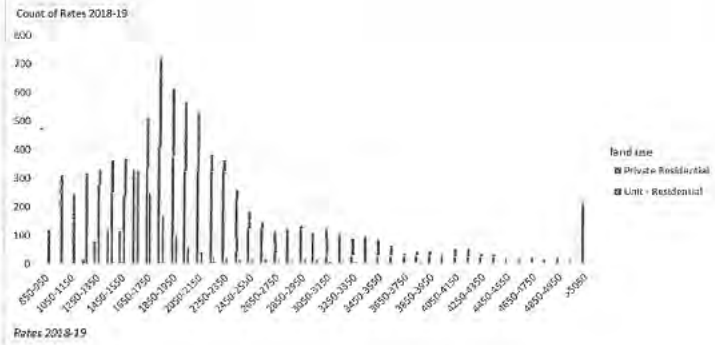


Count of market value	Column Labels	Unit - Residential	Grand Total	Count of market value
Row Labels	Private Residential			
0-100000	57	10	67	1000
100000-200000	85	42	127	1000
200000-300000	230	327	557	1400
300000-400000	356	594	950	135
400000-500000	1116	877	1993	1200
500000-600000	1377	487	1864	1000
600000-700000	1049	191	1240	800
700000-800000	815	110	925	700
800000-900000	527	79	606	600
900000-1000000	308	37	345	500
1000000-1100000	124	21	145	400
1100000-1200000	113	13	126	300
1200000-1300000	96	7	103	200
1300000-1400000	86	11	97	100
1400000-1500000	68	11	79	100
1500000-1600000	29	1	30	100
1600000-1700000	34	4	38	100
1700000-1800000	10	1	11	100
1800000-1900000	17	2	19	100
1900000-2000000	12	2	14	100
2000000-2100000	8		8	100
2100000-2200000	6	1	7	100
2200000-2300000	6	1	7	100
2300000-2400000	4		4	100
2400000-2500000	7		7	100
2500000-2600000	6	1	7	100
2800000-2900000	2		2	100
2900000-3000000	2		2	100
3000000-3100000	1		1	100
3300000-3400000	2		2	100
3400000-3500000	3		3	100
3500000-3600000	3		3	100
3600000-3700000	4	1	5	100
3800000-3900000	1		1	100
3900000-4000000	1		1	100
4100000-4200000	1		1	100
4500000-4600000		4	4	100
5000000-5100000		5	5	100
5200000-5300000	1		1	100
5400000-5500000	1		1	100
<b>Grand Total</b>	<b>6568</b>	<b>3191</b>	<b>9759</b>	





Count of Rates 2018-19	Column Labels			
Row Labels	Private Residential	Unit - Residential	Grand Total	
850-950		118	119	
950-1050		310	310	
1050-1150		246	246	
1150-1250	15	314	329	
1250-1350	81	329	410	
1350-1450	121	362	483	
1450-1550	116	366	482	
1550-1650	329	327	656	
1650-1750	511	250	761	
1750-1850	717	169	886	
1850-1950	615	100	715	
1950-2050	566	60	626	
2050-2150	530	44	574	
2150-2250	382	26	408	
2250-2350	362	22	384	
2350-2450	256	11	267	
2450-2550	181	14	195	
2550-2650	144	18	162	
2650-2750	114	13	127	
2750-2850	121	10	131	
2850-2950	132	14	146	
2950-3050	107	10	117	
3050-3150	120	7	127	
3150-3250	103	10	113	
3250-3350	86	5	91	
3350-3450	94	3	97	
3450-3550	82	2	84	
3550-3650	62	3	65	
3650-3750	36	3	39	
3750-3850	41	5	46	
3850-3950	41	1	42	
3950-4050	31	2	33	
4050-4150	49	1	50	
4150-4250	51		51	
4250-4350	34	2	36	
4350-4450	29	2	31	
4450-4550	20		20	
4550-4650	12	1	13	
4650-4750	23	2	25	
4750-4850	11	2	13	
4850-4950	22	3	25	
4950-5050	9	1	10	
>5050	211	3	214	
<b>Grand Total</b>	<b>6568</b>	<b>3191</b>	<b>9759</b>	



Row Labels	Column Labels		Total Min of Rates 2018-19	Total Max of Rates 2018-19
	Unit - Residential			
	Min of Rates 2018-19	Max of Rates 2018-19		
0-100000	1099.850555	2300.146	1099.850555	2300.146
100000-200000	905.5235525	1776.18875	905.5235525	1776.18875
200000-300000	882.5543096	3182.4455	882.5543096	3182.4455
300000-400000	851.333283	4032.825	851.333283	4032.825
400000-500000	896.7557111	5719.2875	896.7557111	5719.2875
500000-600000	934.9598266	3254.948	934.9598266	3254.948
600000-700000	1006.524612	4906.0832	1006.524612	4906.0832
700000-800000	959.7524919	4974.27236	959.7524919	4974.27236
800000-900000	986.8985662	3764.3045	986.8985662	3764.3045
900000-1000000	1184.011852	4297.90775	1184.011852	4297.90775
1000000-1100000	1190.373828	4255.85525	1190.373828	4255.85525
1100000-1200000	1228.551397	4910.5475	1228.551397	4910.5475
1200000-1300000	1053.879305	5174.725	1053.879305	5174.725
1300000-1400000	2646.902795	4837.01975	2646.902795	4837.01975
1400000-1500000	1642.7171	4793.810195	1642.7171	4793.810195
1500000-1600000	1601.887485	1601.887485	1601.887485	1601.887485
1600000-1700000	2939.697575	3145.385	2939.697575	3145.385
1700000-1800000	2259.260255	2259.260255	2259.260255	2259.260255
1800000-1900000	4671.22325	4906.0832	4671.22325	4906.0832
1900000-2000000	2015.189795	2259.260255	2015.189795	2259.260255
2100000-2200000	4624.675	4624.675	4624.675	4624.675
2200000-2300000	5682.2162	5682.2162	5682.2162	5682.2162
2500000-2600000	927.351905	927.351905	927.351905	927.351905
3600000-3700000	1710.833	1710.833	1710.833	1710.833
4500000-4600000	915.205445	1015.41659	915.205445	1015.41659
5000000-5100000	906.09845	1015.41659	906.09845	1015.41659
<b>Grand Total</b>	<b>851.333283</b>	<b>5719.2875</b>	<b>851.333283</b>	<b>5719.2875</b>

Row Labels	Count of market value	
0-100000	0.69%	
100000-200000	1.30%	
200000-300000	5.71%	
300000-400000	13.83%	21.53%
400000-500000	20.42%	20.42%
500000-600000	18.59%	18.59%
600000-700000	12.71%	22.18%
700000-800000	9.48%	26.75%
800000-900000	6.21%	
900000-1000000	3.54%	
1000000-1100000	1.49%	
1100000-1200000	1.29%	
1200000-1300000	1.06%	
1300000-1400000	0.99%	
1400000-1500000	0.81%	
1500000-1600000	0.31%	
1600000-1700000	0.39%	
1700000-1800000	0.11%	
1800000-1900000	0.19%	
1900000-2000000	0.14%	
2000000-2100000	0.08%	
2100000-2200000	0.07%	
2200000-2300000	0.07%	
2300000-2400000	0.04%	
2400000-2500000	0.07%	
2500000-2600000	0.07%	
2800000-2900000	0.02%	
2900000-3000000	0.02%	
3000000-3100000	0.01%	
3300000-3400000	0.02%	
3400000-3500000	0.03%	
3500000-3600000	0.03%	
3600000-3700000	0.05%	
3800000-3900000	0.01%	
3900000-4000000	0.01%	
4100000-4200000	0.01%	
4500000-4600000	0.04%	
5000000-5100000	0.06%	
5200000-5300000	0.01%	
5400000-5500000	0.01%	
<b>Grand Total</b>	<b>100.00%</b>	

Row Labels	Count of Property Suburb
AINSLIE	98
AMAROO	119
ARANDA	53
BANKS	96
BARTON	62
BELCONNEN	237
Bonner	168
BONYTHON	82
Braddon	198
BRUCE	166
Calwell	131
CAMPBELL	82
CASEY	229
CHAPMAN	53
CHARNWOOD	53
CHIFLEY	68
CHISHOLM	98
CITY	91
CONDER	100
COOK	50
Coombs	89
CRACE	95
CURTIN	117
DEAKIN	79
DENMAN PROSPECT	82
DICKSON	65
DOWNER	67
DUFFY	75
DUNLOP	142
EVATT	116
Fadden	48
FARRER	79
FISHER	78
FLOREY	92
FLYNN	88
FORDE	102
FORREST	61
FRANKLIN	111
FRASER	40
GARRAN	67
GILMORE	46
GIRALANG	51
GORDON	159
GOWRIE	64
GREENWAY	68
GRIFFITH	229
GUNGAHLIN	102

HACKETT	75
HARRISON	184
HAWKER	55
HIGGINS	52
HOLDER	65
Holt	131
HUGHES	46
ISAACS	55
ISABELLA	88
Jacka	16
KALEEN	121
Kambah	284
KINGSTON	186
Latham	72
LAWSON	35
Lyneham	131
LYONS	74
MACARTHUR	34
MACGREGOR	166
MACQUARIE	52
MAWSON	108
MCKELLAR	38
MELBA	65
MONASH	101
MONCRIEFF	465
NARRABUNDAH	162
NGUNNAWAL	263
NICHOLLS	116
<small>Revision Administrator</small>	█
O'CONNOR	106
O'MALLEY	23
Oxley	32
PAGE	73
PALMERSTON	140
PEARCE	55
PHILLIP	101
<small>Revision Administrator</small>	█
RED HILL	71
REID	37
RICHARDSON	58
RIVETT	55
SCULLIN	68
SPENCE	52
STIRLING	19
<small>Revision Administrator</small>	█
THEODORE	72
TORRENS	62
TURNER	121
<small>Revision Administrator</small>	█
WANNIASSA	154

WARAMANGA	51
WATSON	178
WEETANGERA	49
WESTON	96
Wright	92
YARRALUMLA	92
<b>Grand Total</b>	<b>9759</b>

Row Labels	Column Labels Private Residential Average of Rates 2018-19	Out of Scope	Unit - Residential Average of Rates 2018-19	Out of Scope	Total Average of Rates 2018-19	Out of Scope
AINSLIE	3,770		2,468		3,518	
AMAROO	1,957		1,668		1,906	
ARANDA	3,346		2,306		3,248	
BANKS	1,818		1,665		1,778	
BARTON	6,333		1,694		1,843	
BELCONNEN	1,817		1,233		1,288	
Bonner	1,695		1,353		1,665	
RONYTHON	1,988		1,471		1,736	
Braddon	4,708		1,360		1,715	
BRUCE	2,958		1,397		1,851	
Calwell	2,035		1,413		1,902	
CAMPBELL	4,276		1,596		3,492	
CASEY	1,796		1,217		1,667	
CHAPMAN	3,048		1,833		3,002	
CHARNWOOD	1,771		1,354		1,708	
CHIFLEY	2,900		1,779		2,570	
CHISHOLM	1,981		1,936		1,979	
CITY			1,137		1,137	
CONDER	1,959		1,414		1,866	
COOK	2,766		1,762		2,505	
Coombs	2,265		1,393		1,981	
CRACE	1,925		1,132		1,849	
CURTIN	3,213		1,681		2,991	
DEAKIN	4,708		1,766		4,001	
DENMAN PROSPECT	2,646				2,646	
DICKSON	3,382		1,547		3,015	
DOWNER	3,087		1,641		2,893	
DUFFY	2,344		1,481		2,148	
DUNLOP	1,741		1,428		1,724	
EVATT	1,993		1,439		1,940	
Fadden	2,362		1,960		2,337	
FARRER	3,002		1,734		2,825	
FISHER	2,339		1,430		2,094	
FLOREY	2,106		1,579		1,974	
FLYNN	1,983		1,448		1,959	
FORDE	2,067		1,397		1,968	
FORREST	9,709		2,403		5,637	
FRANKLIN	1,890		1,058		1,493	
FRASER	2,067		1,712		1,996	
GARRAN	3,651		1,555		2,806	
GILMORE	1,976		1,618		1,906	
GIRALANG	2,183		1,654		2,121	
GORDON	1,924		1,380		1,760	
GOWRIE	2,000		1,732		1,987	
GREENWAY	1,972		1,352		1,461	
GRIFFITH	5,417		1,438		2,446	
GUNGAHLIN	1,920		1,325		1,687	
HACKETT	3,377		1,616		3,024	
HARRISON	1,896		1,075		1,485	
HAWKER	2,526		1,652		2,129	
HIGGINS	2,056		1,567		2,028	
HOLDER	2,328		1,557		2,138	
Holt	1,854		1,347		1,668	
HUGHES	3,580		1,602		3,236	
ISAACS	2,698		1,961		2,524	
ISABELLA	1,927		1,533		1,793	
Jacka	1,623		1,195		1,382	
KALEEN	2,315		1,459		2,237	
Kambah	2,128		1,614		2,050	
KINGSTON	4,366		1,584		1,734	
Latham	1,927		1,513		1,886	
LAWSON	2,530				2,530	
Lyneham	3,101		1,314		1,887	
LYONS	2,813		1,423		2,212	
MACARTHUR	2,282				2,282	
MACGREGOR	1,701		1,423		1,672	
MACQUARIE	2,589		1,410		2,090	
MAWSON	2,957		1,938		2,400	
MCKELLAR	2,180		1,034		2,123	
MELBA	2,124		1,601		2,044	
MONASH	2,090		1,462		1,960	
MONCRIEFF	1,657				1,657	
NARRABUNDAH	3,545		1,661		2,905	
NGUNNAWAL	1,752		1,403		1,683	
NICHOLLS	2,357		1,746		2,194	
█	█		█		█	
O'CONNOR	3,864		1,742		3,164	
O'MALLEY	5,010		2,934		3,747	
Oxley	2,233		1,619		2,022	
PAGE	2,246		1,614		2,003	
PALMERSTON	1,893		1,754		1,834	
PEARCE	2,954		1,671		2,464	
PHILLIP	1,920		1,506		1,551	
█	█		█		█	
RED HILL	5,245		2,659		4,480	
REID	5,435		1,521		3,531	

RICHARDSON	1,921	1,756	1,447	1,522	1,888	1,739
RIVETT	2,182	2,005	1,528	1,703	2,146	1,989
SCULLIN	2,047	1,881	1,536	1,453	1,942	1,793
SPENCE	1,940	1,896	1,538	1,589	1,933	1,890
STIRLING	2,215	2,075	1,596	1,871	2,085	2,032
THEODORE	1,899	1,866	1,461	1,485	1,857	1,829
TORRENS	2,752	2,351	1,992	1,928	2,629	2,283
TURNER	5,172	4,513	1,516	1,953	2,211	2,440
Unrecovered Assets						
WANNIASSA	2,064	1,942	1,547	1,625	2,014	1,911
WARAMANGA	2,318	2,159	1,601	1,641	2,220	2,088
WATSON	2,755	2,294	1,310	1,556	2,041	1,929
WEETANGERA	3,163	2,937	2,038	2,026	3,025	2,825
WESTON	2,316	2,352	1,581	1,713	2,163	2,219
Wright	2,340	2,891	1,071	1,610	1,554	2,098
YARRALUMULA	5,766	4,954	2,978	2,789	4,796	4,201
<b>Grand Total</b>	<b>2,429</b>	<b>2,289</b>	<b>1,495</b>	<b>1,784</b>	<b>2,124</b>	<b>2,124</b>



Out of Scope



Out of Scope

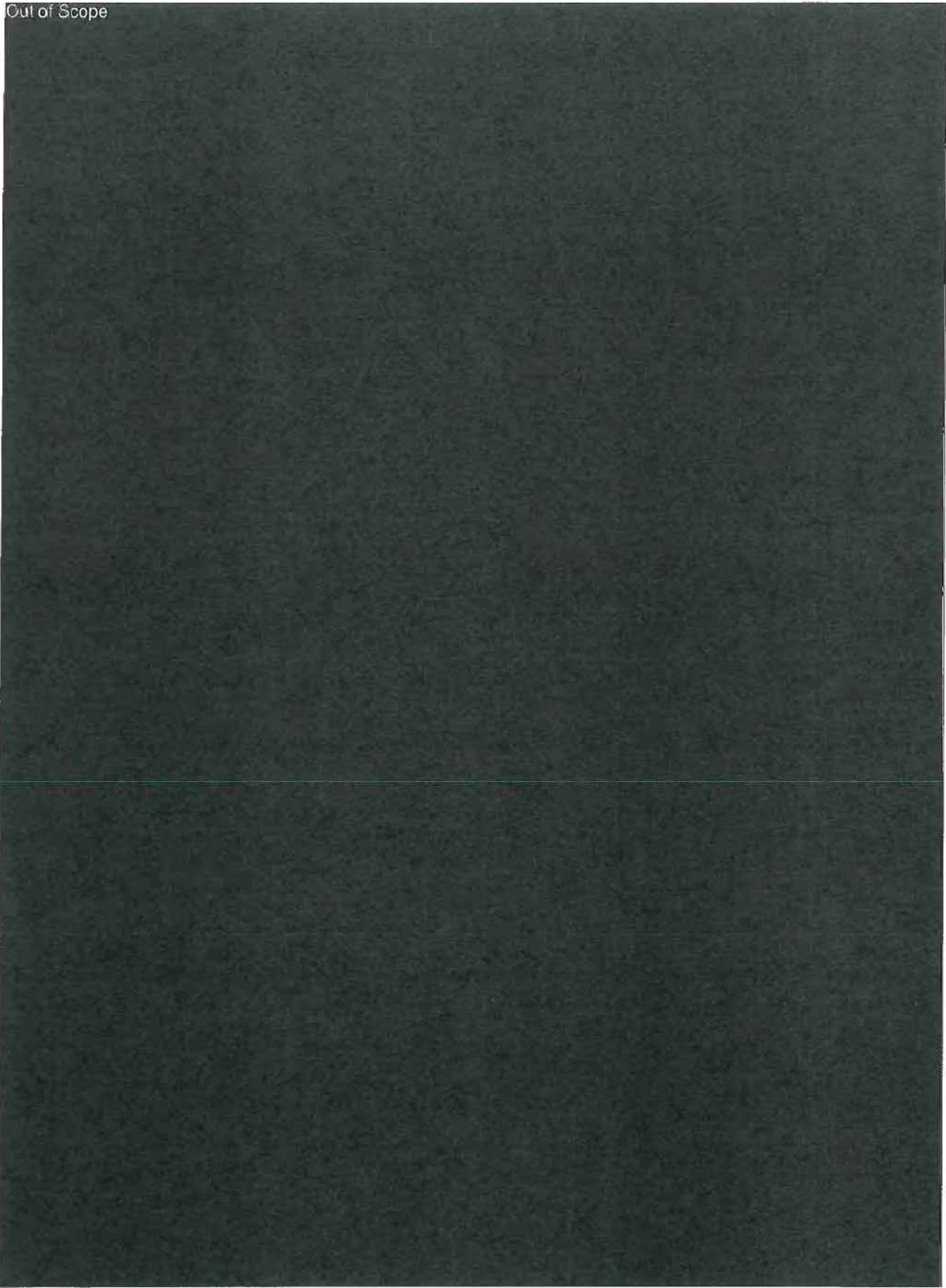


Out of Scope



# Taxation Administration Act Div 9.4

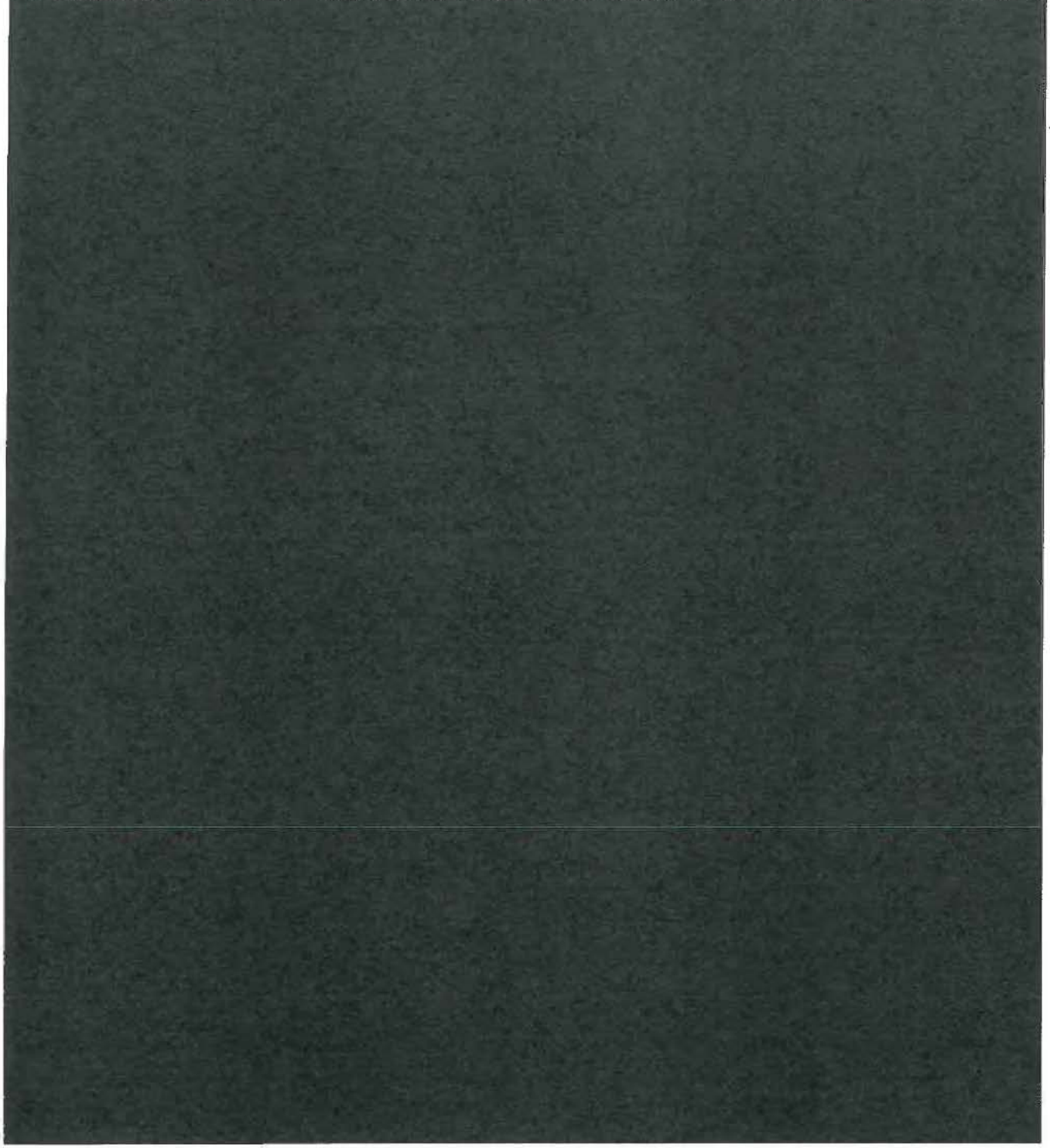
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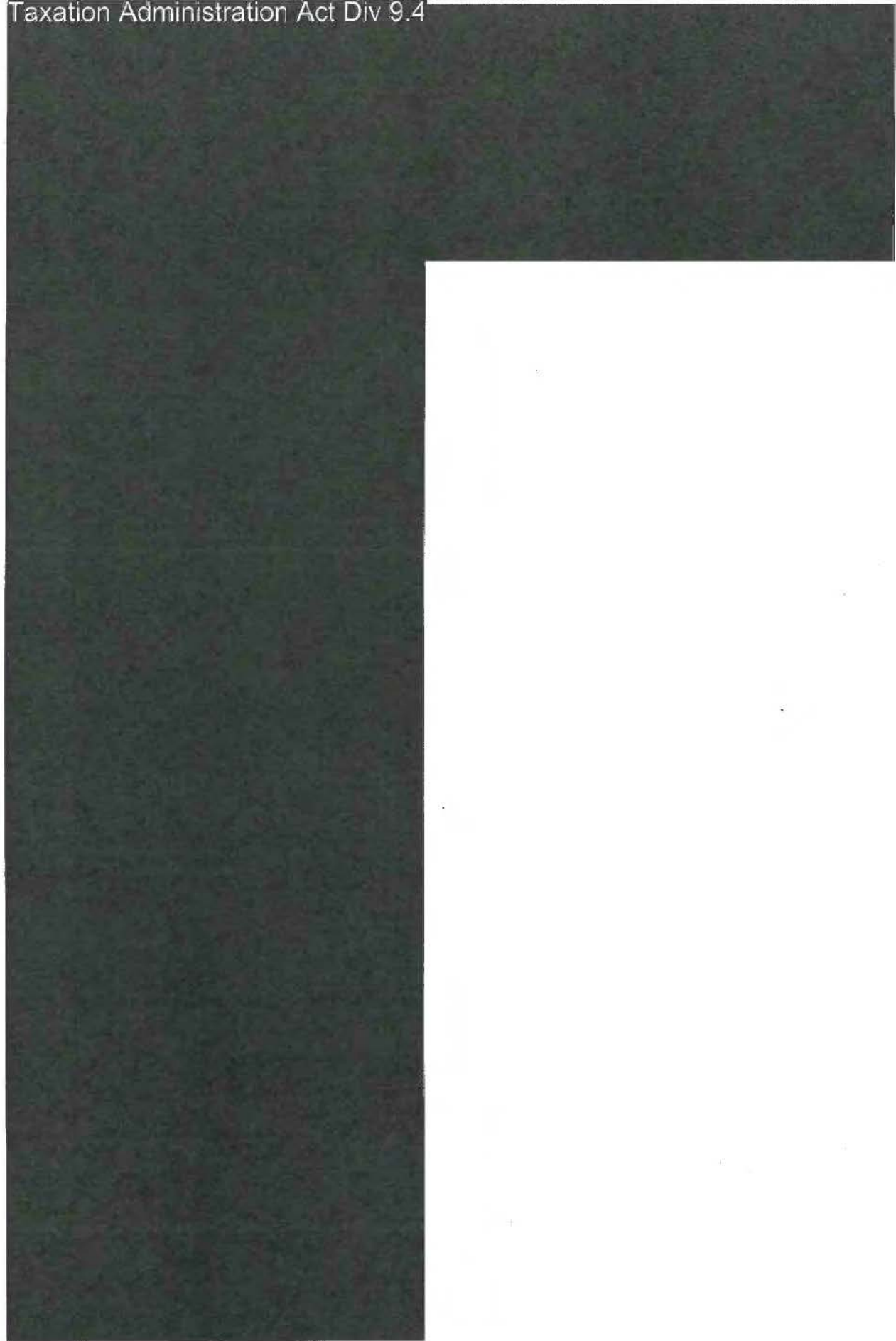


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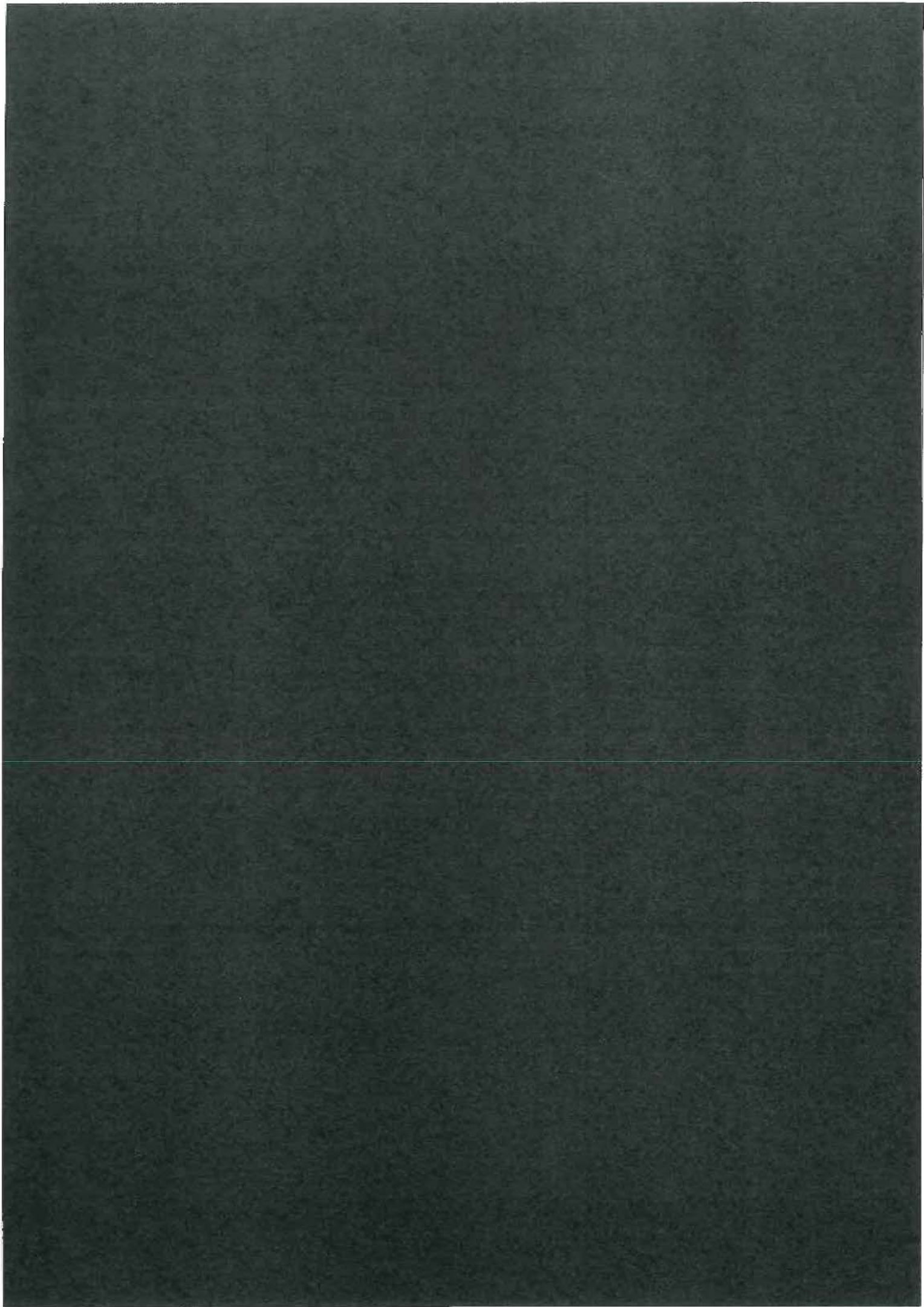


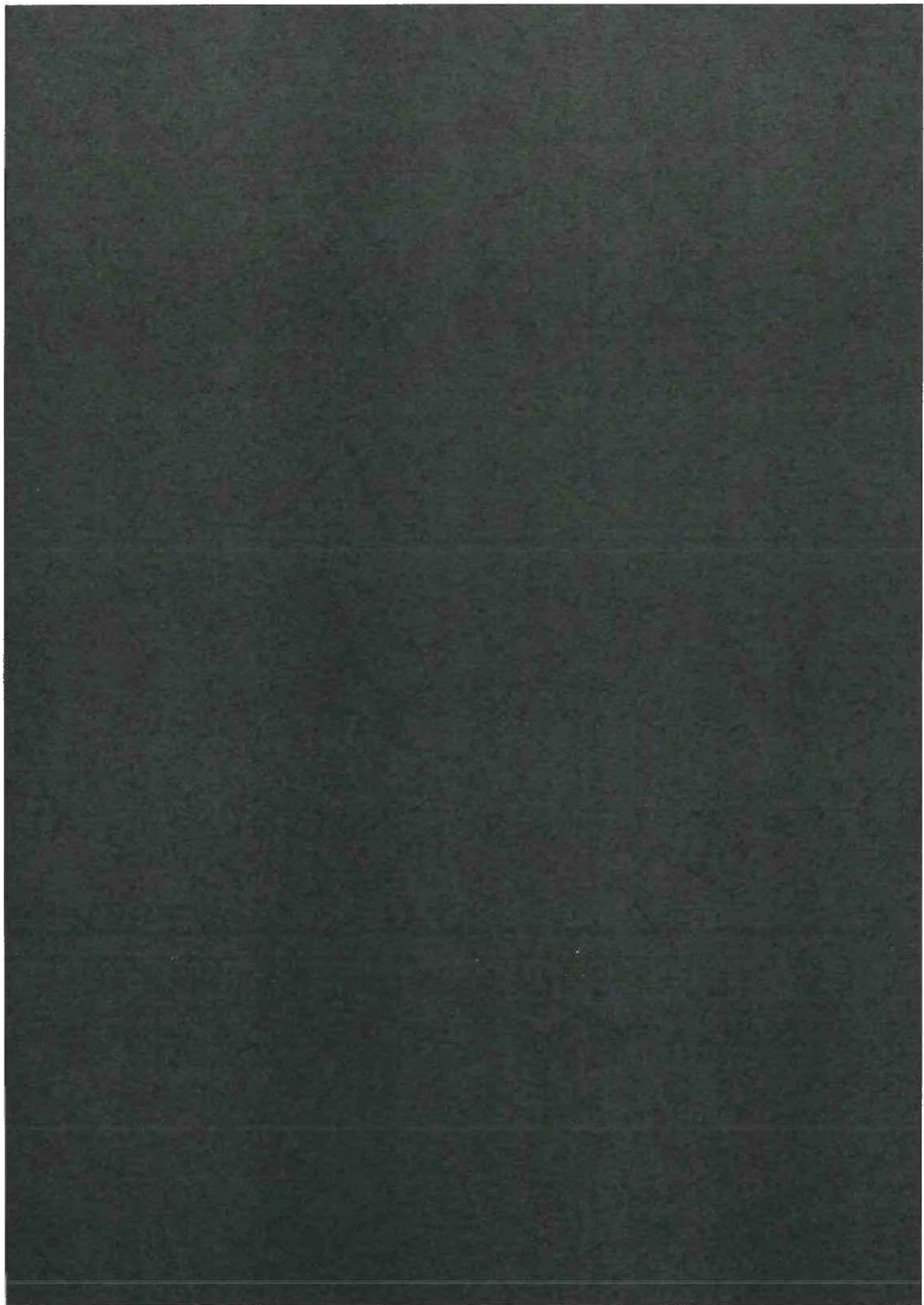
# Taxation Administration Act Div 9.4

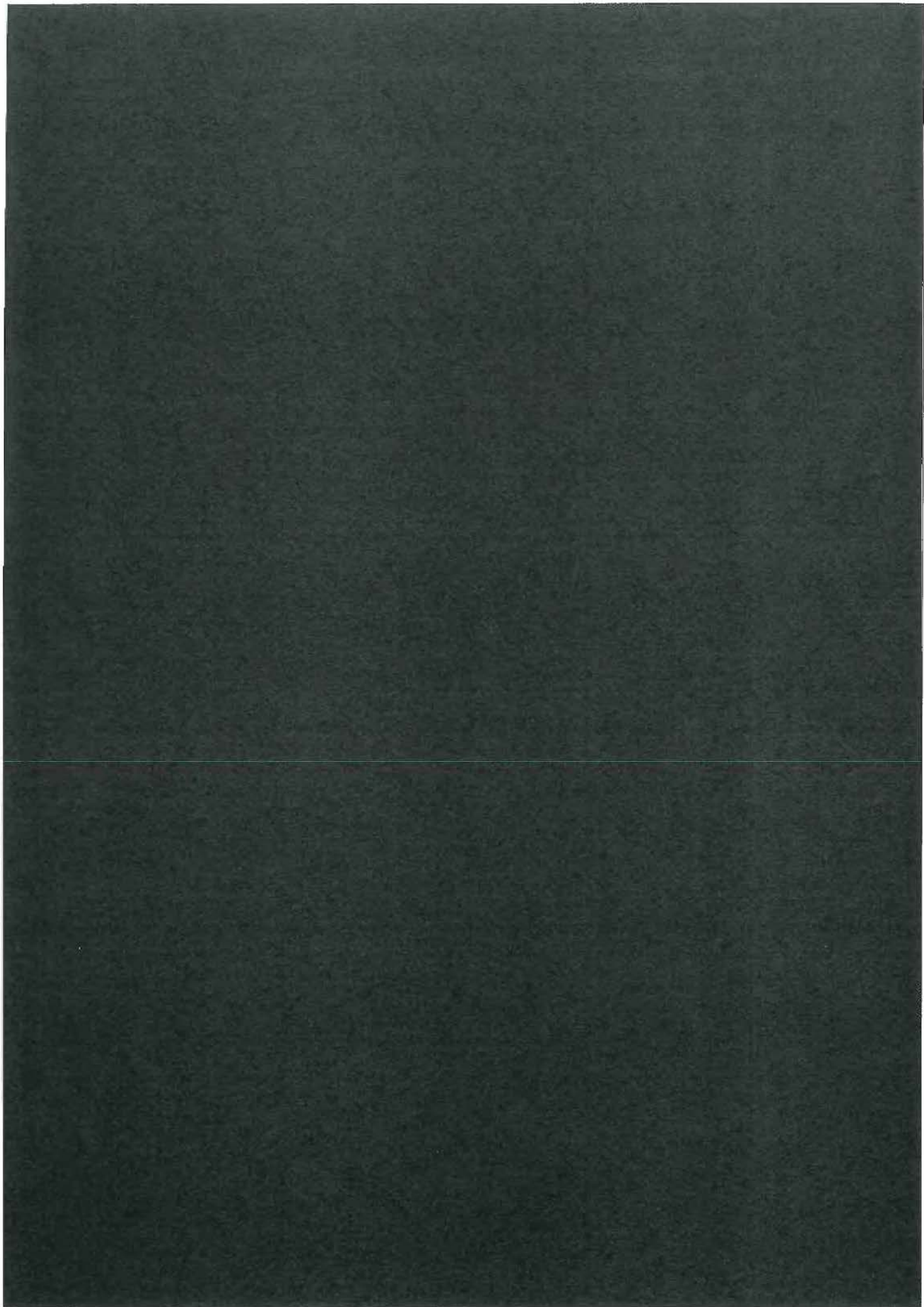


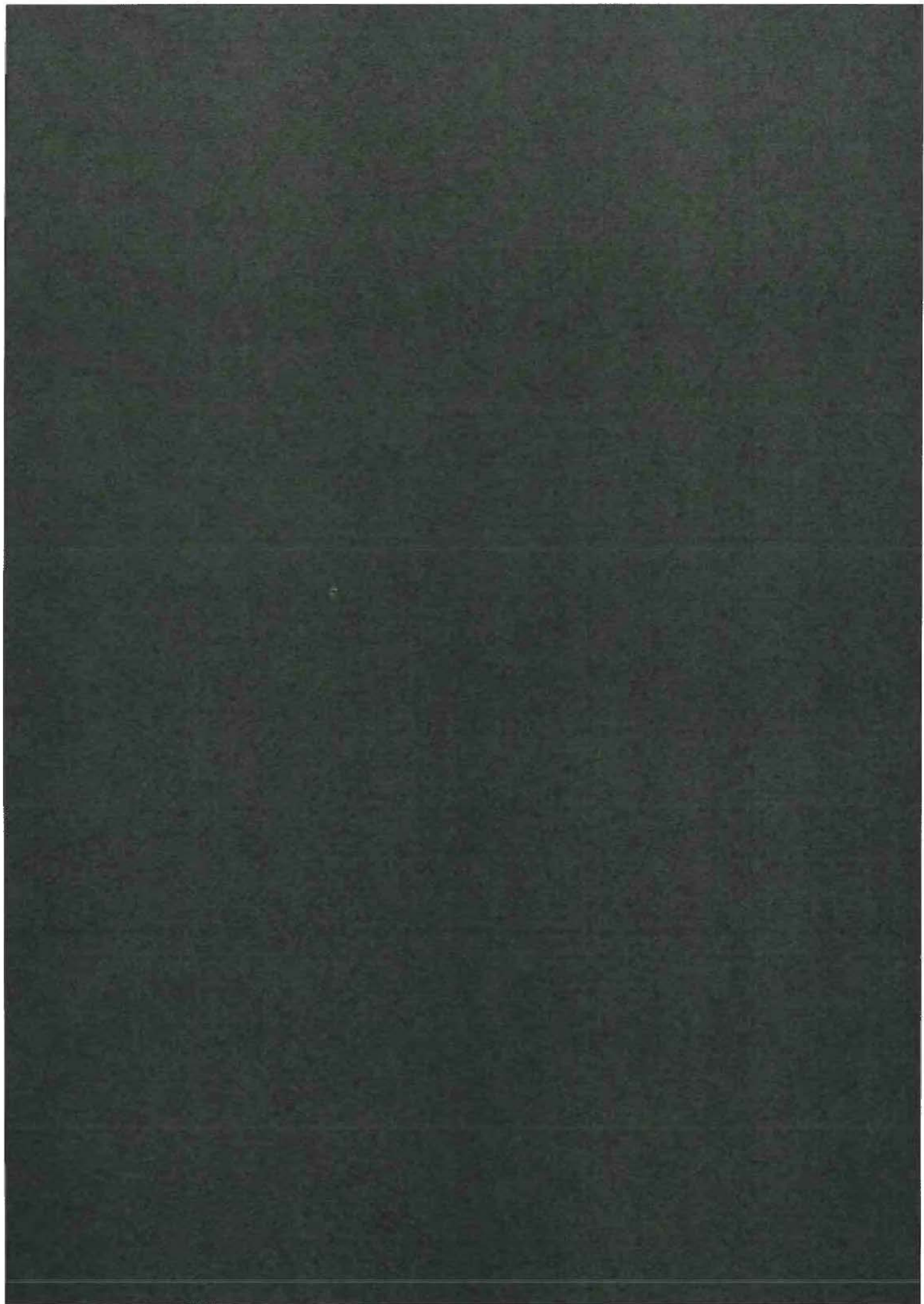


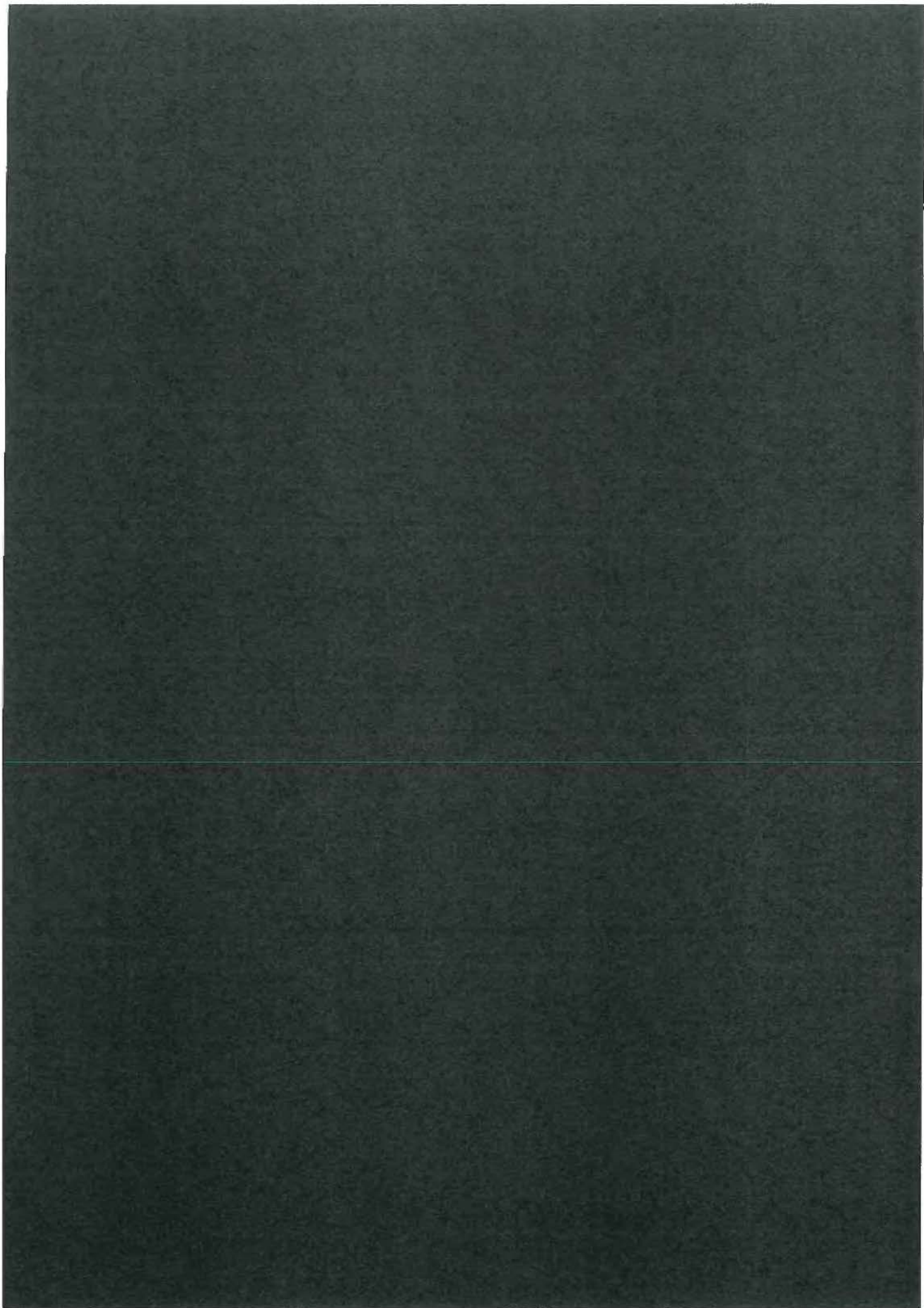


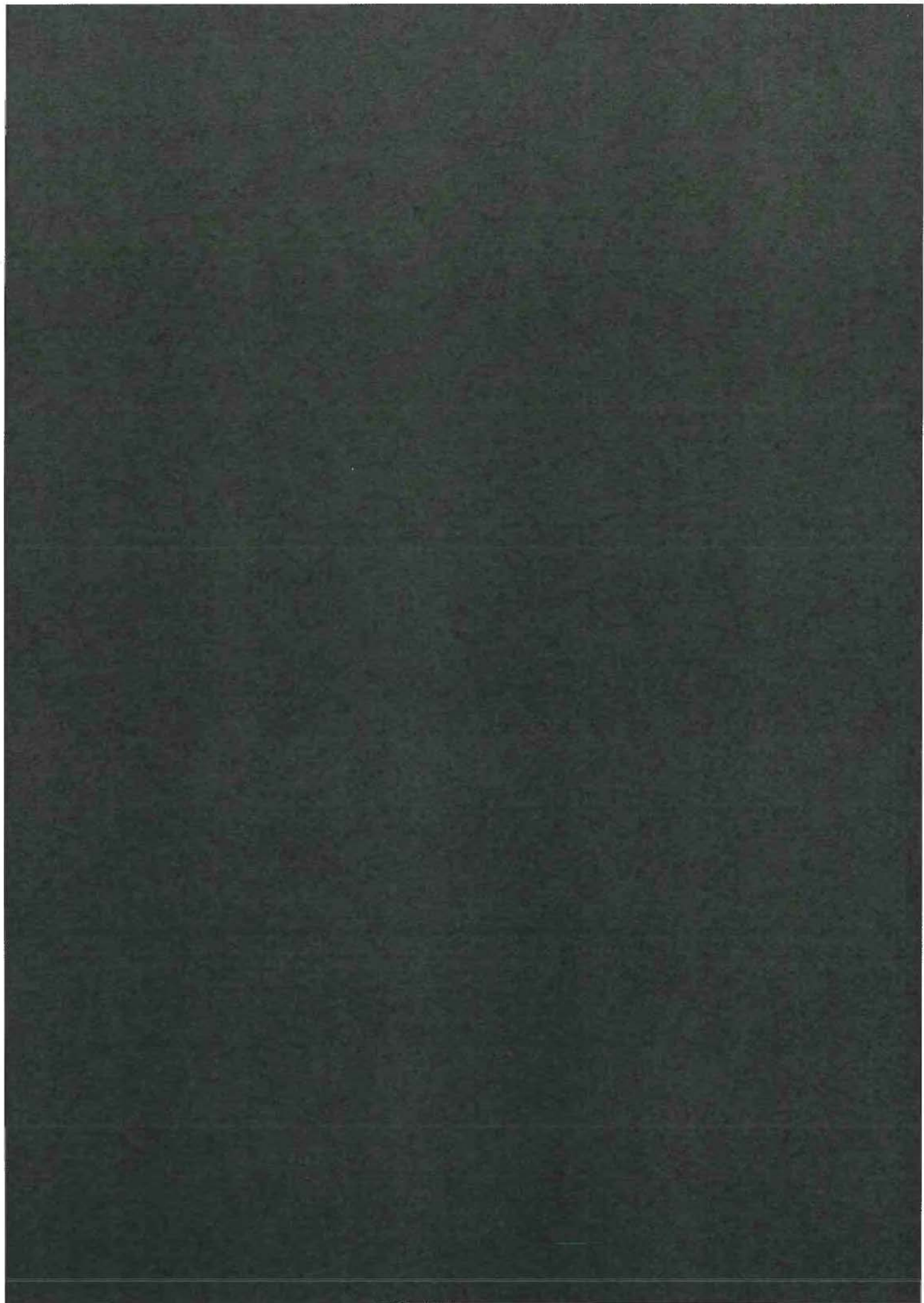


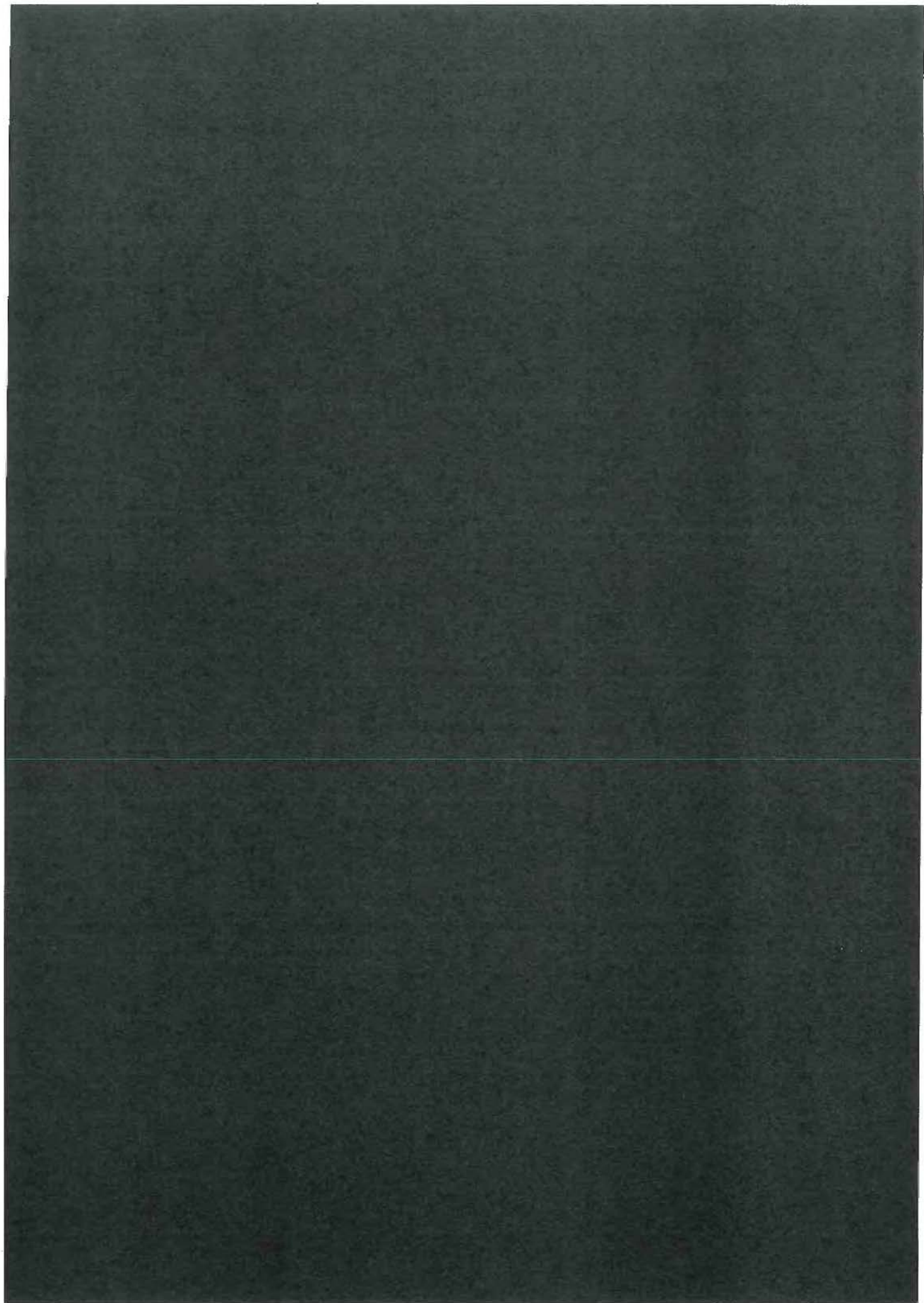


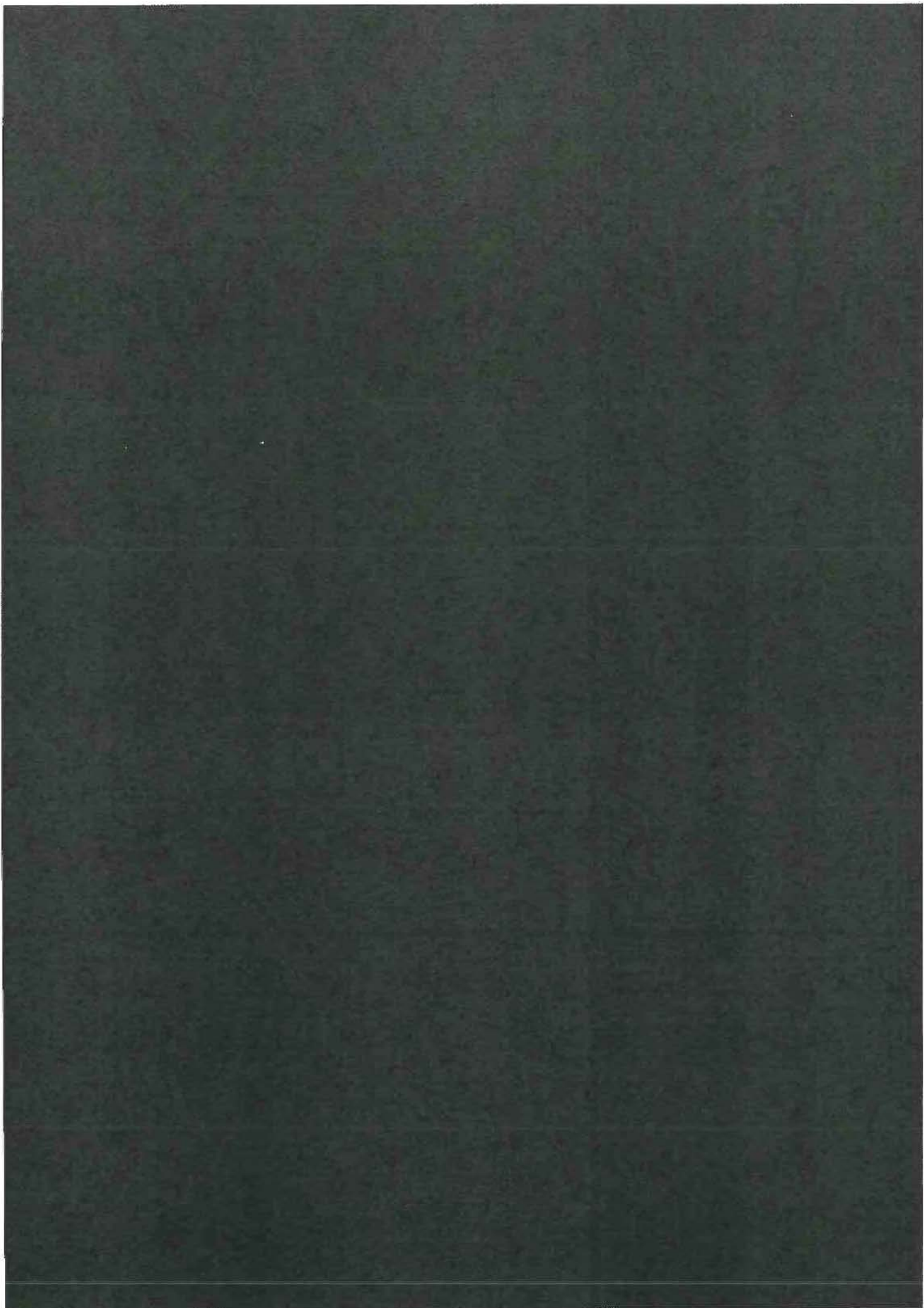




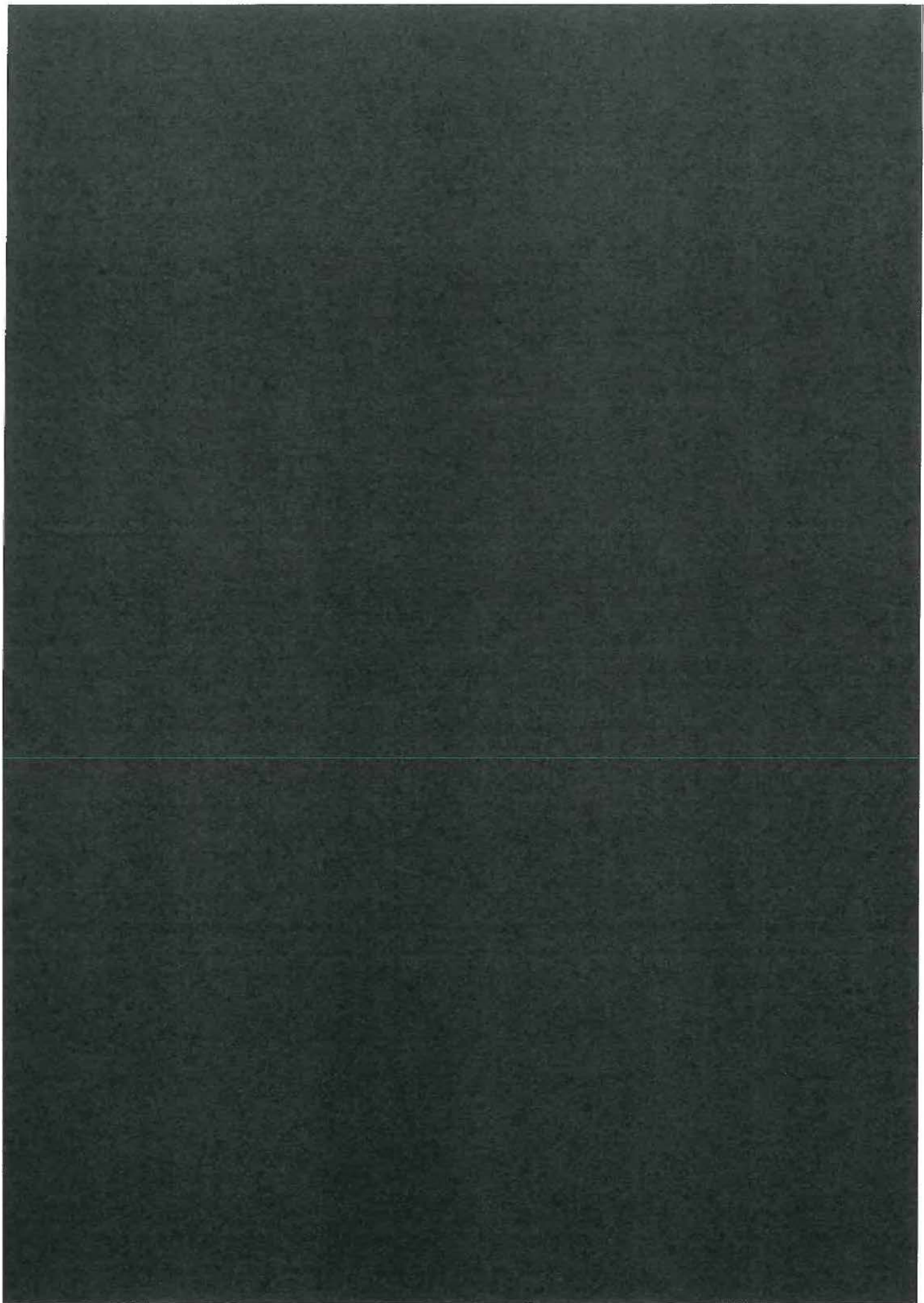


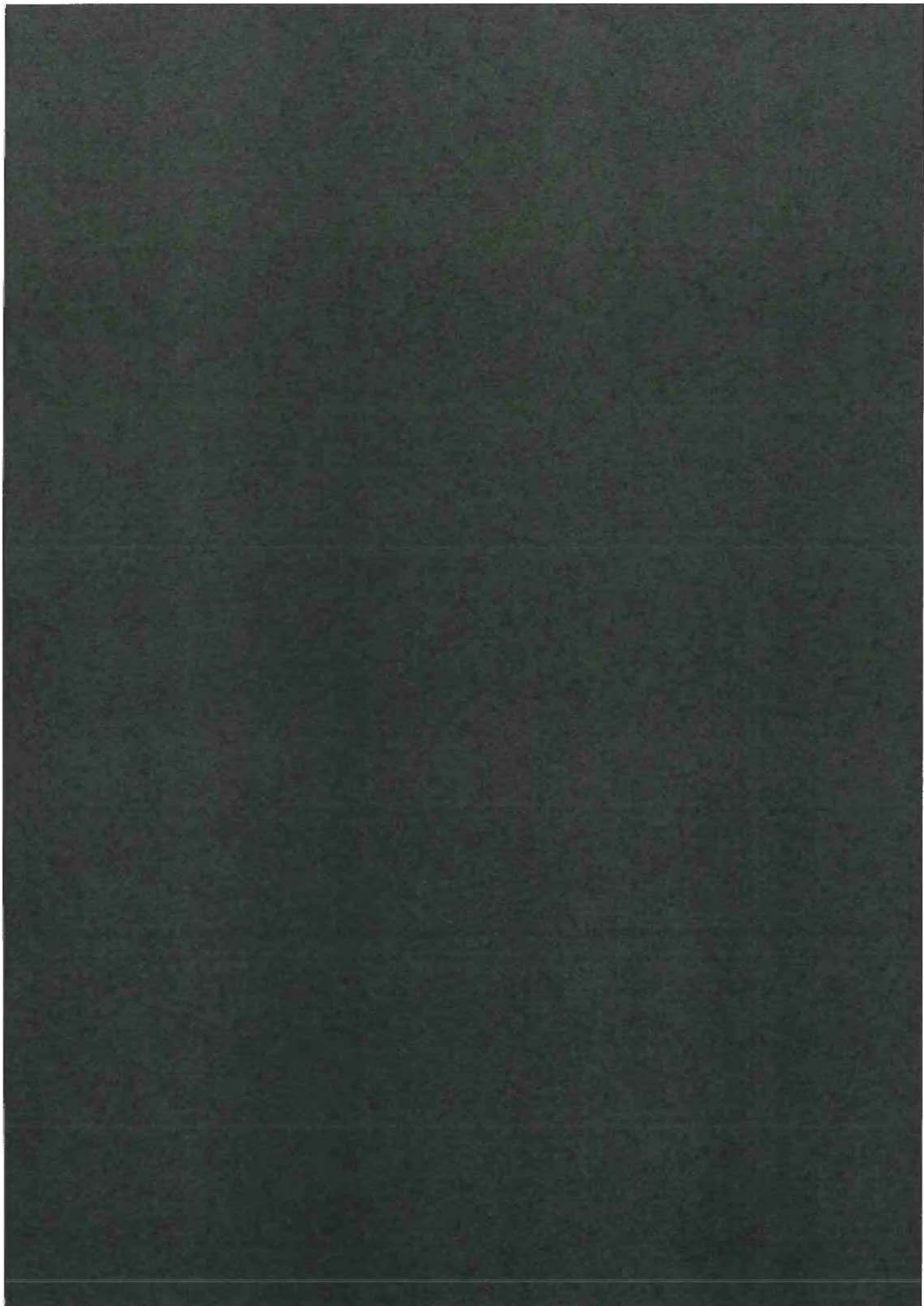


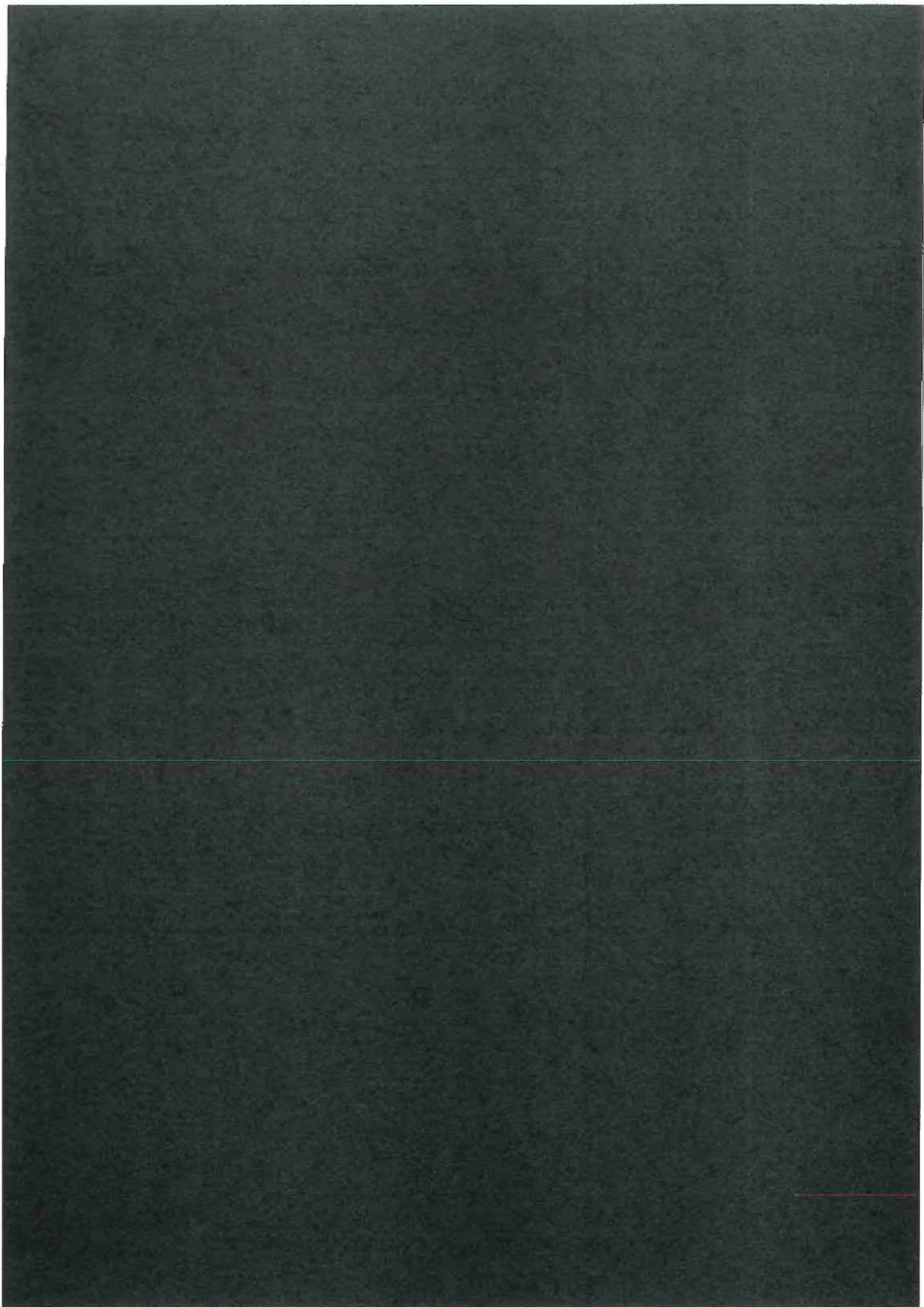


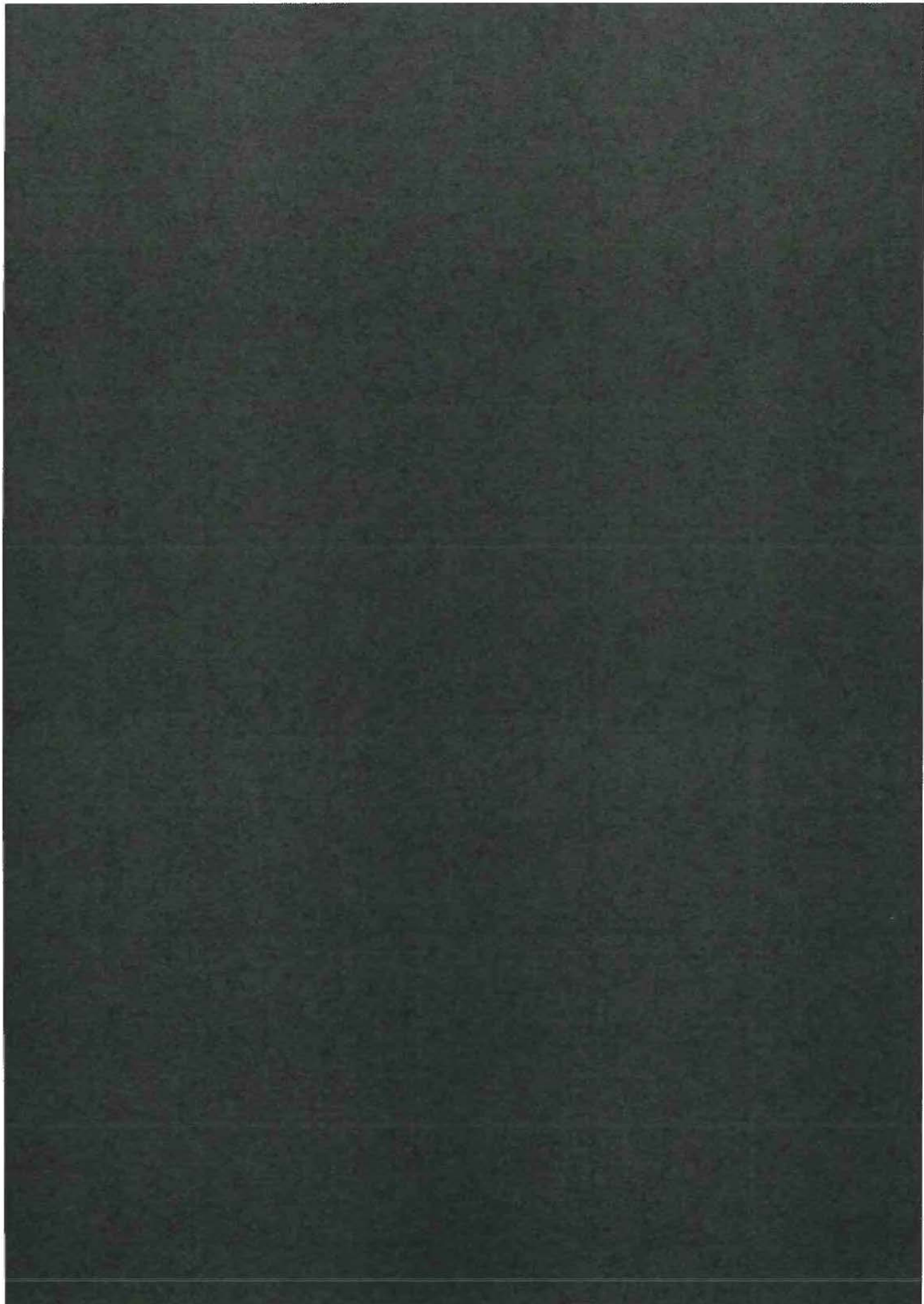


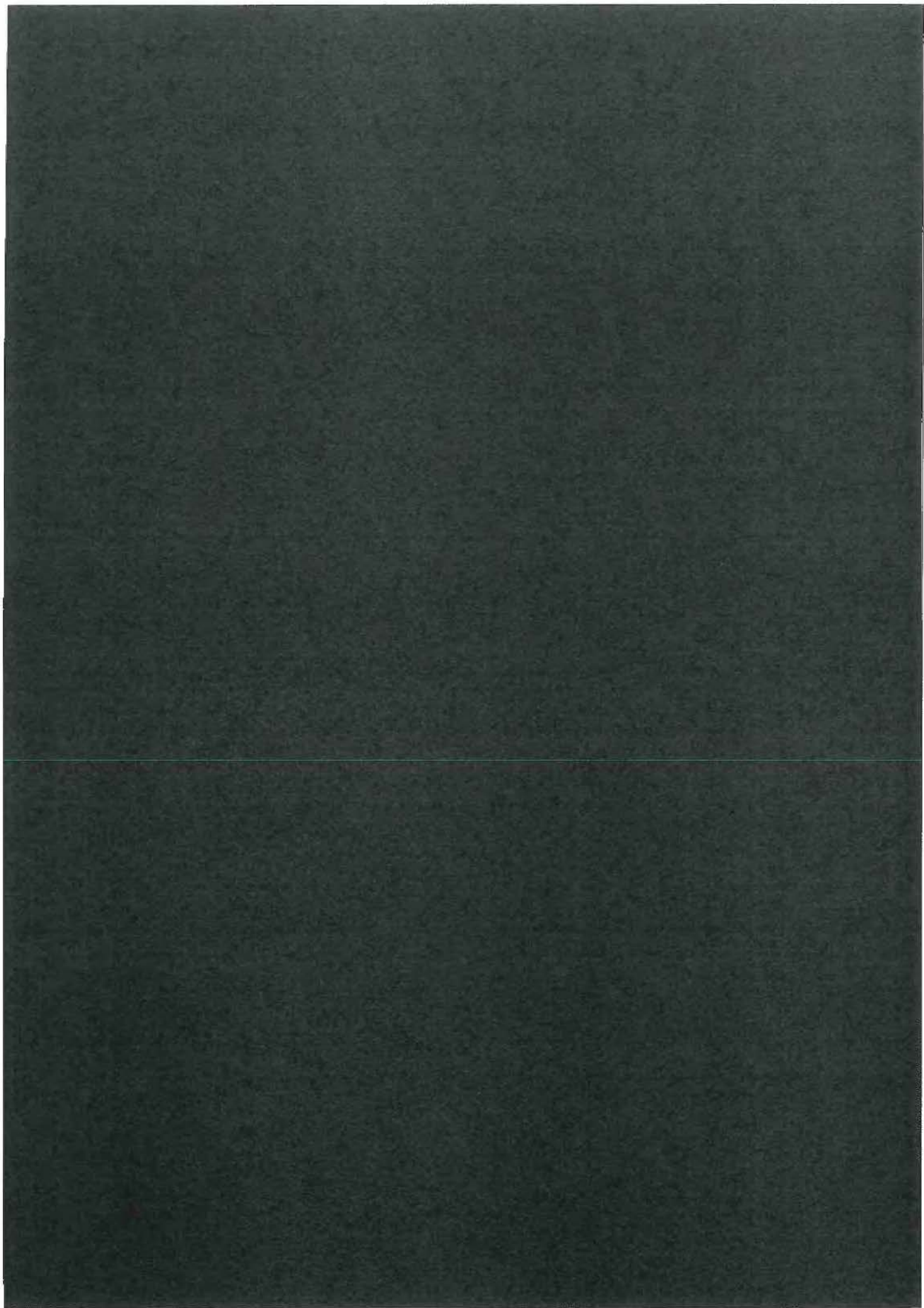


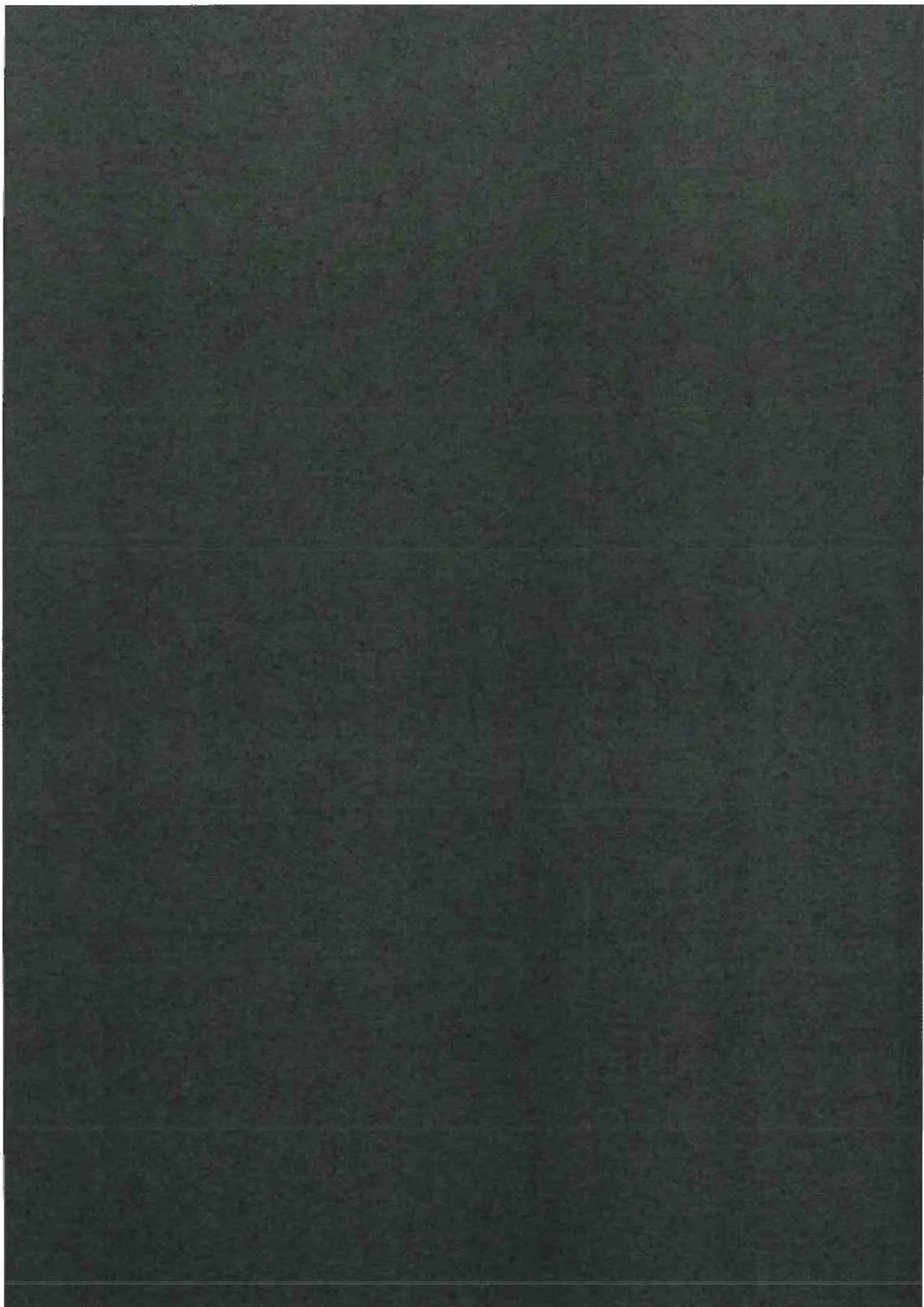


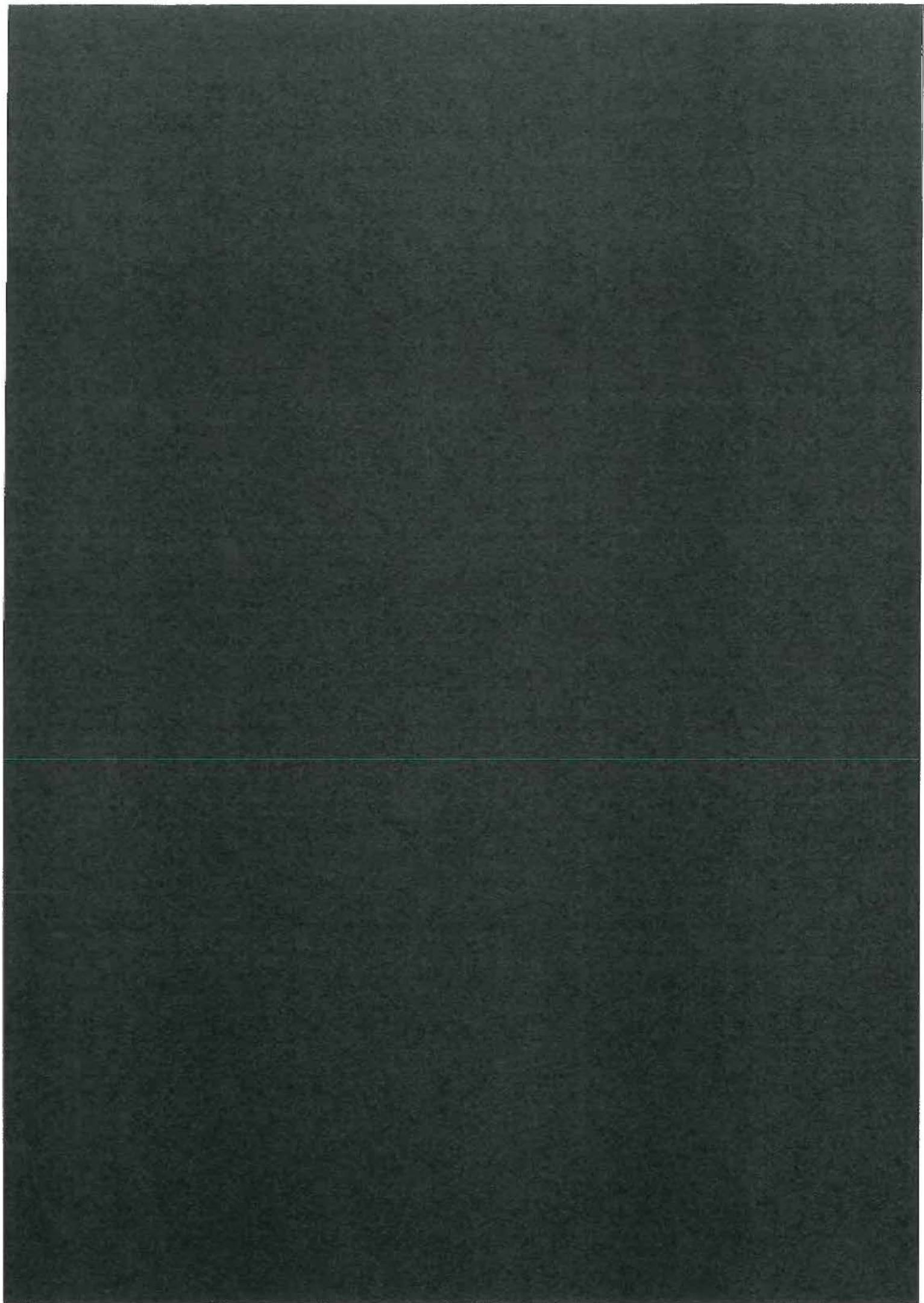


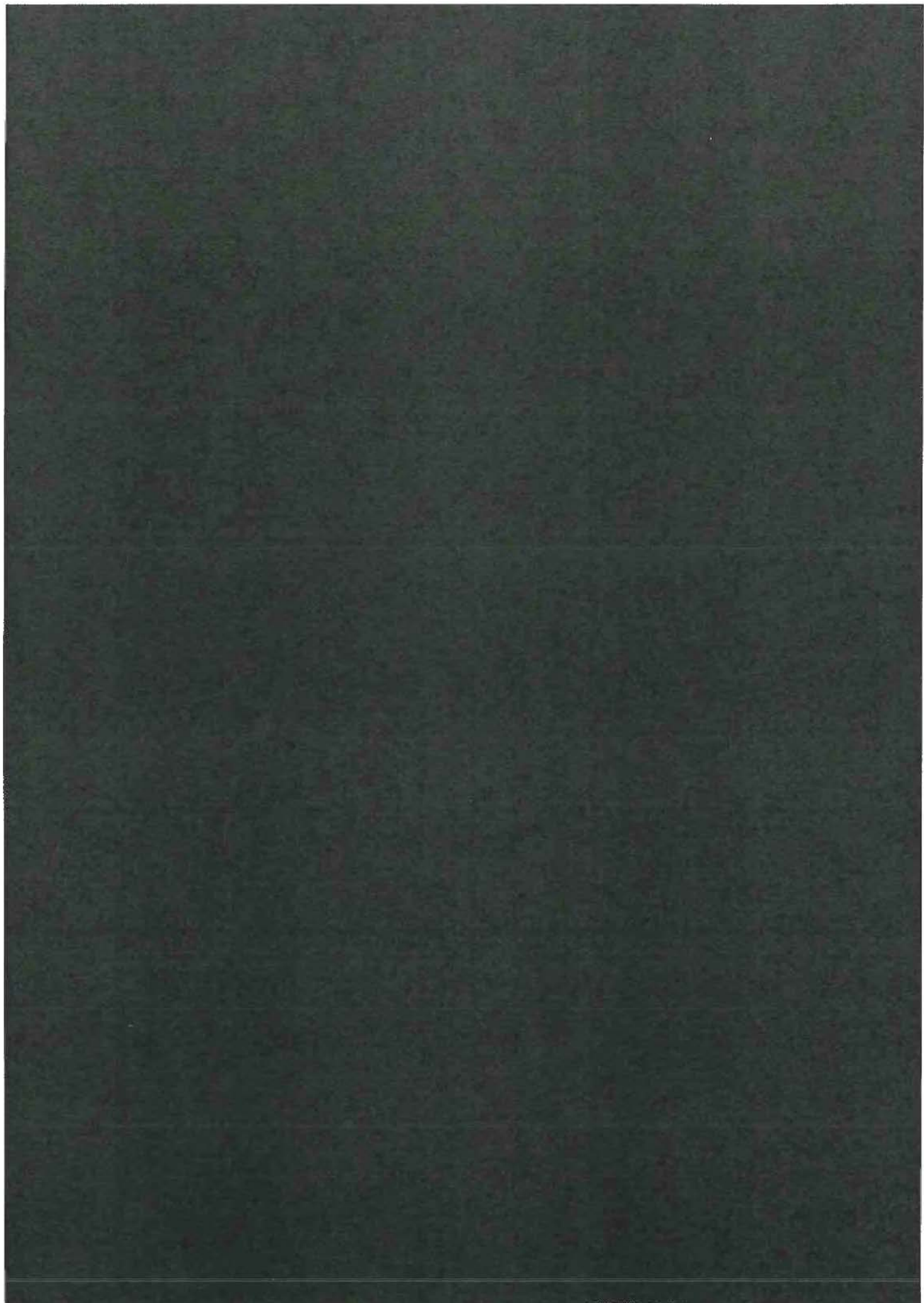




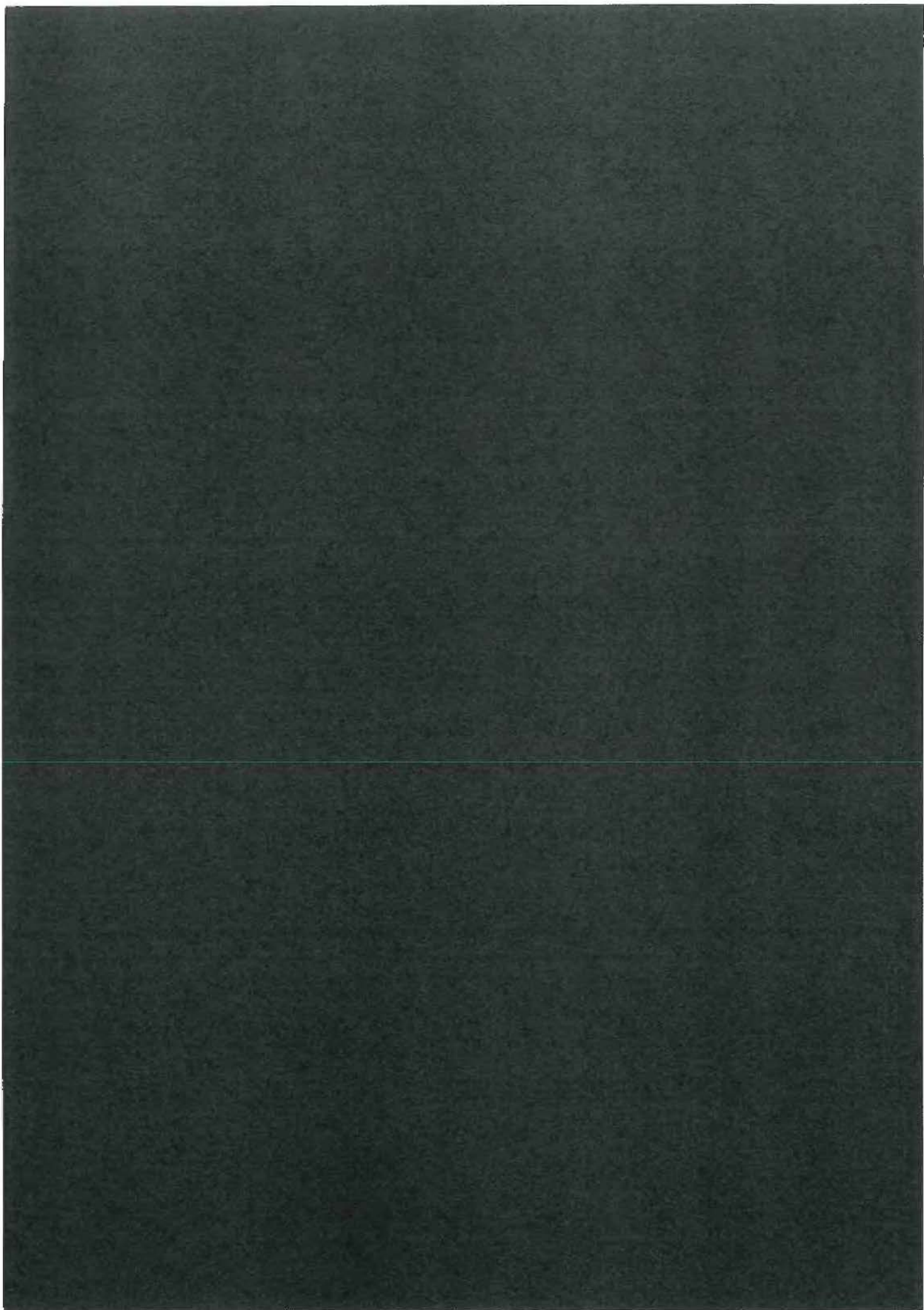


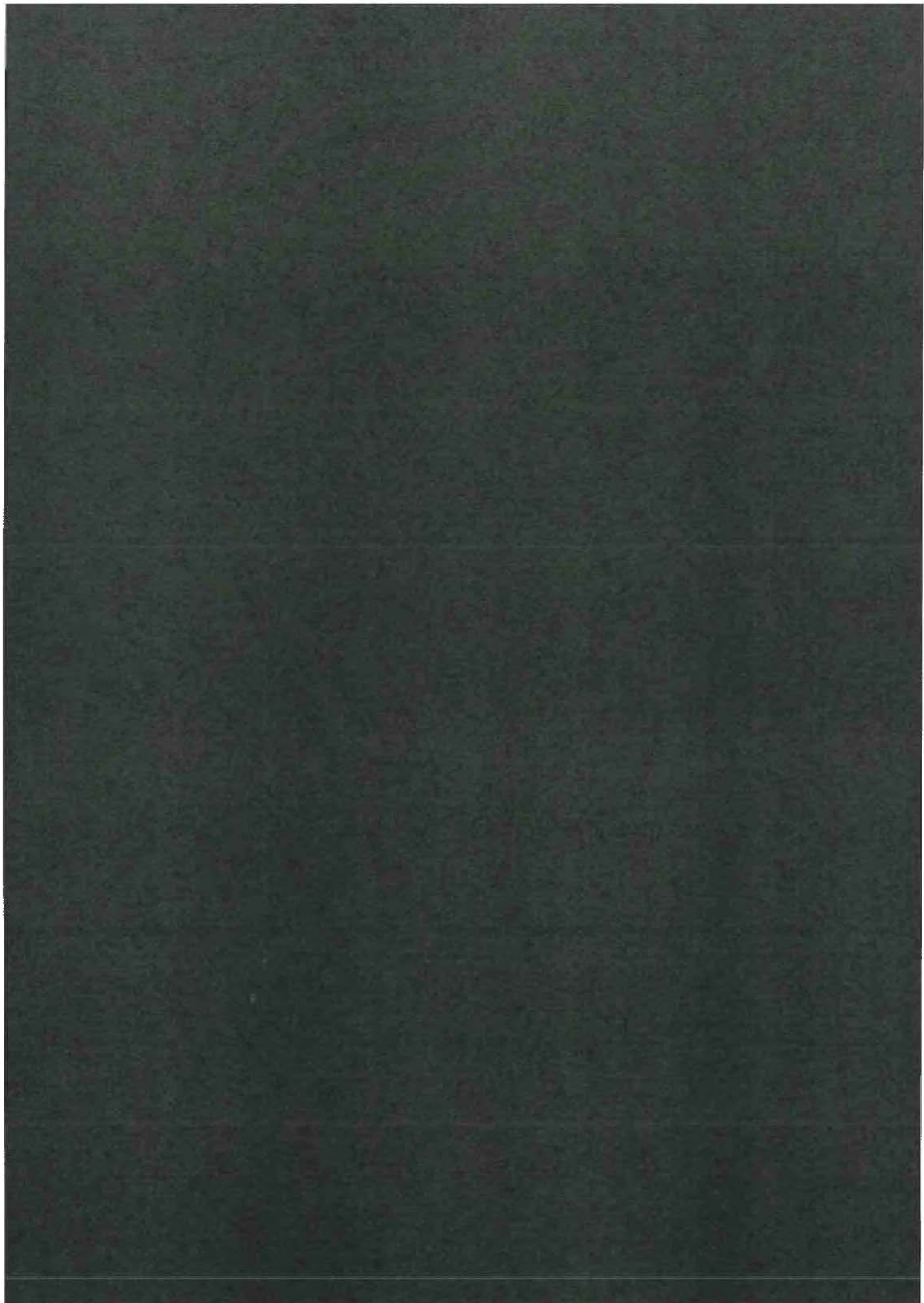


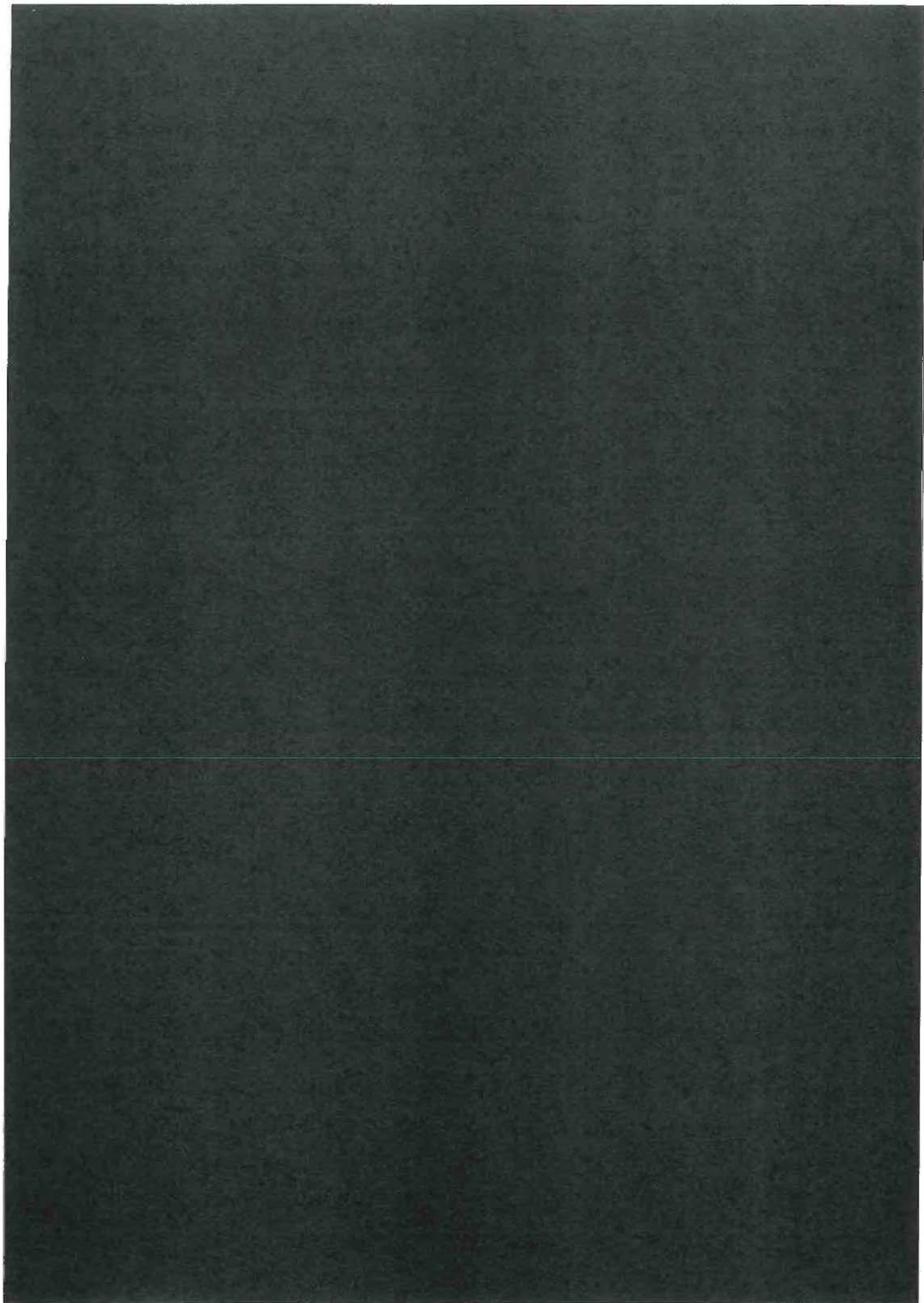


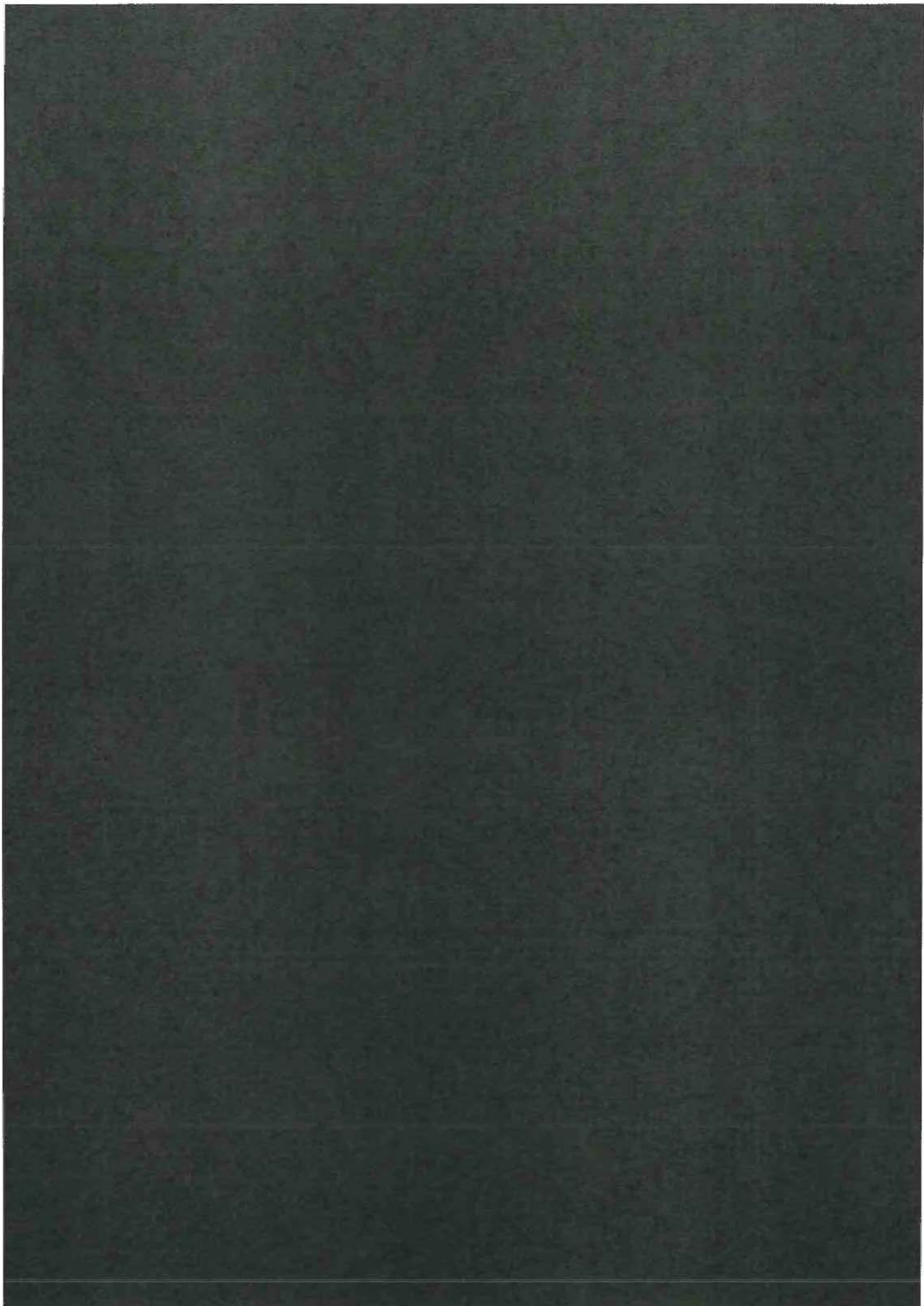


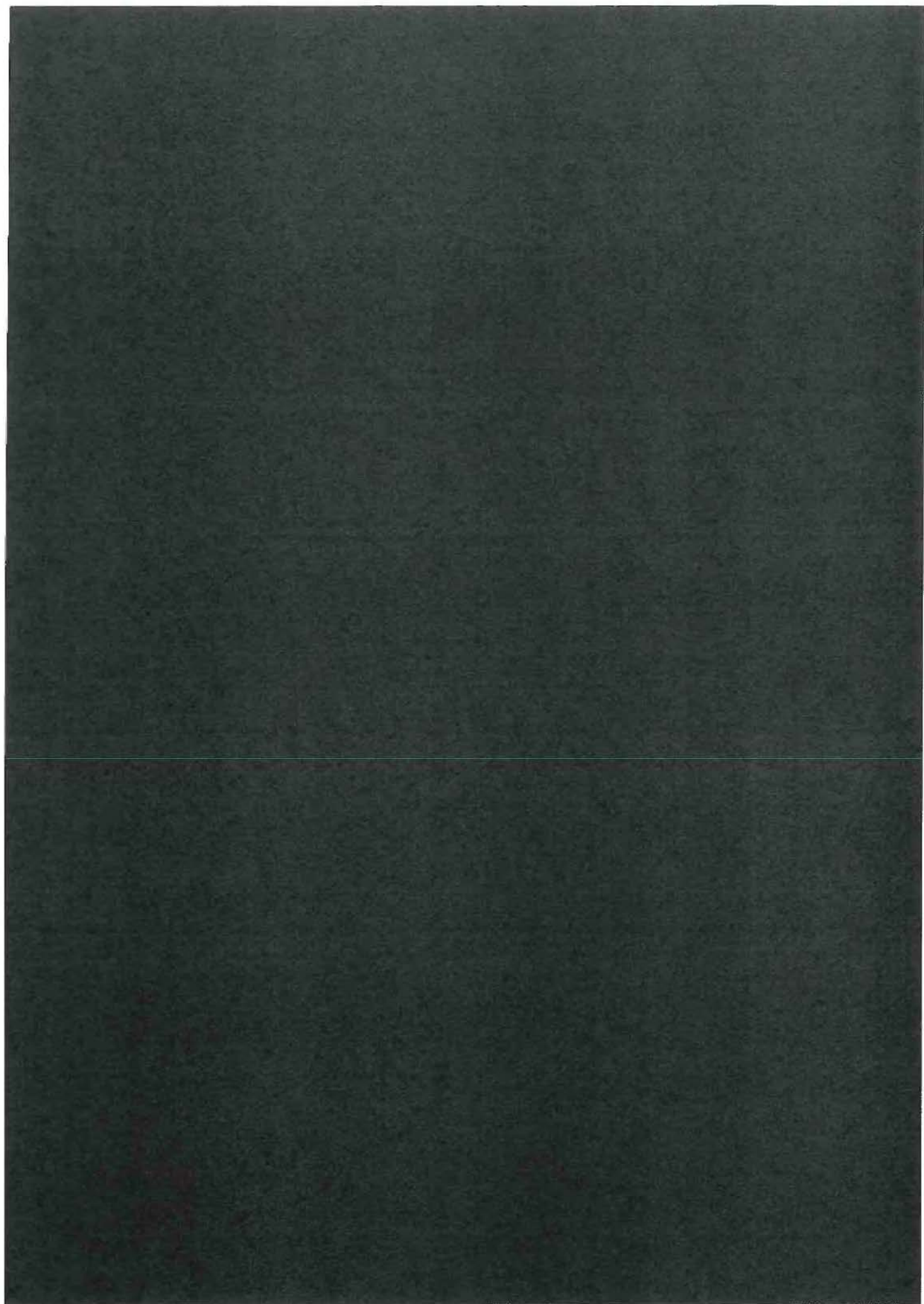


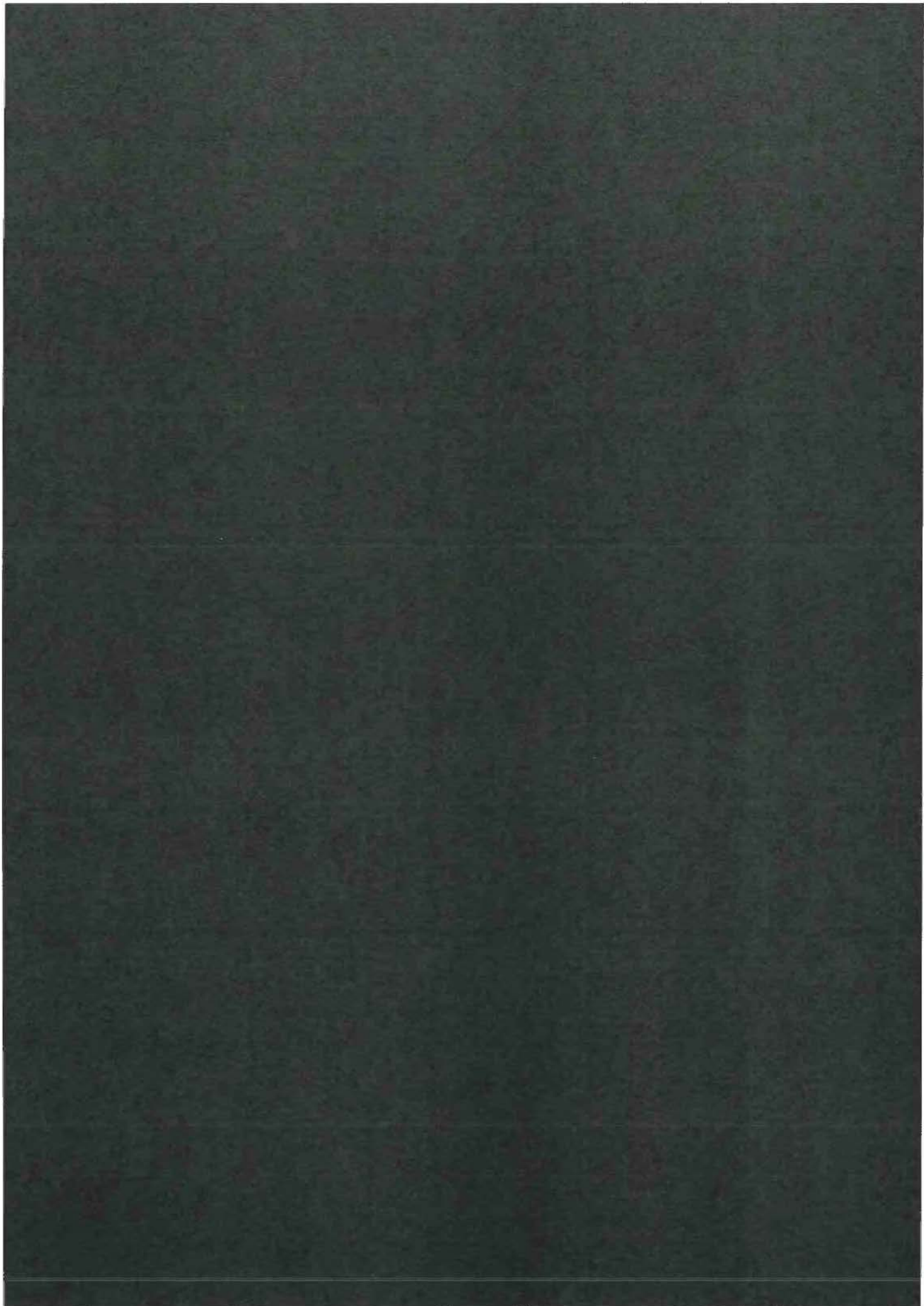


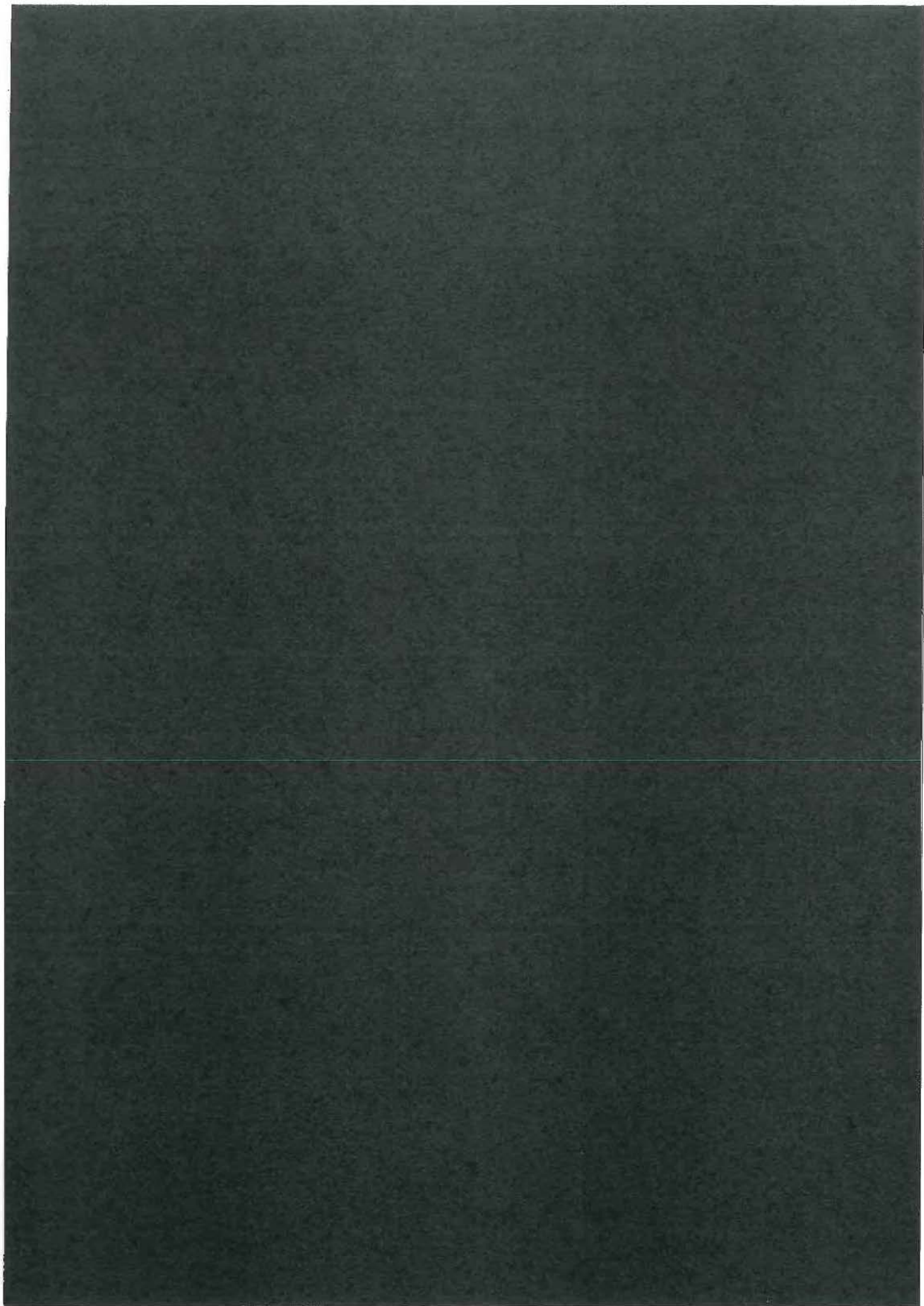


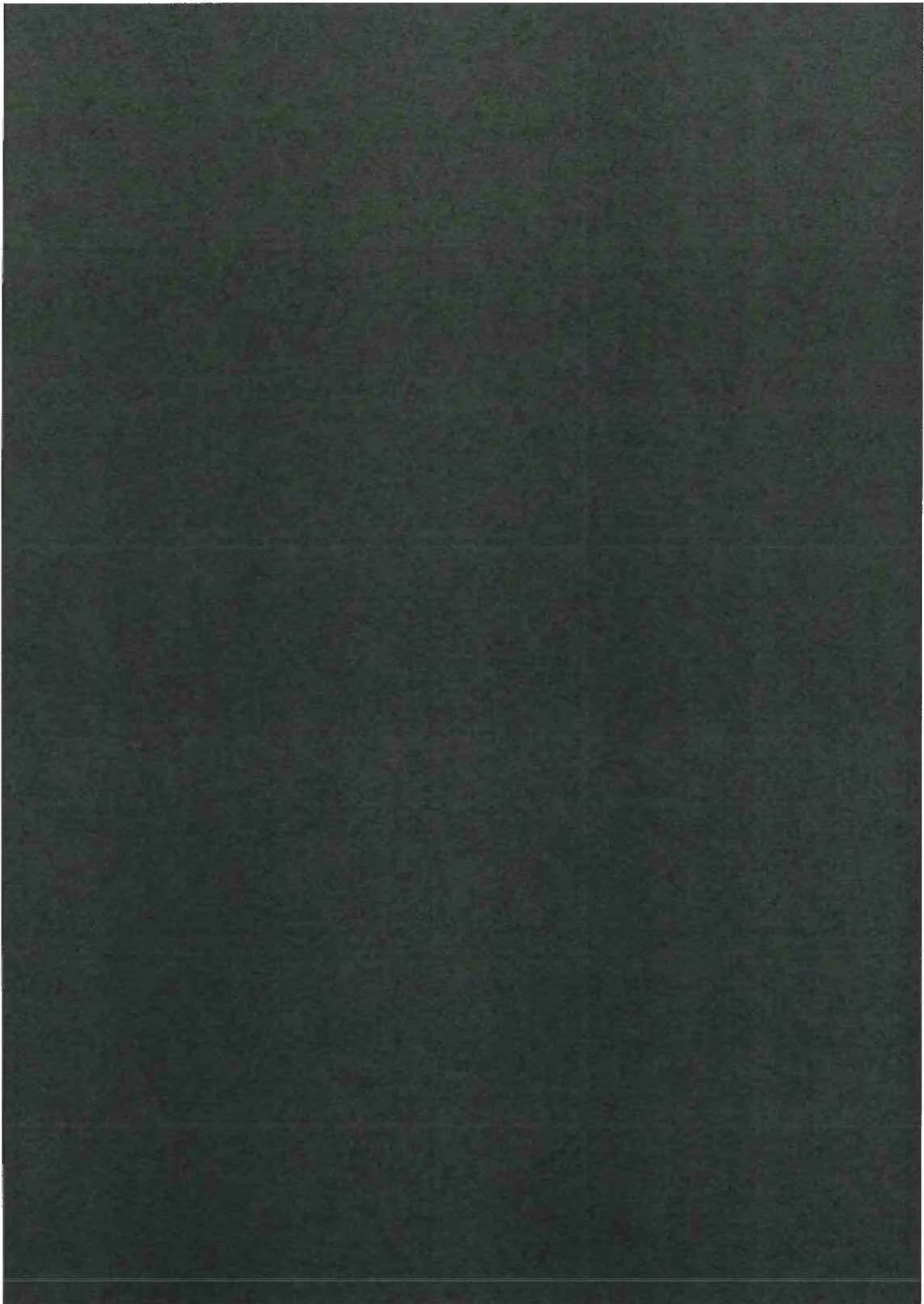














Residential

Residential AUVs	Number of properties (%)	Number of properties (%)	Number of Houses (%)	Number of Units (%)	General rates revenue (%)	General rates revenue (%)	Revenue - Houses (%)	Revenue - Units (%)
0 to \$50,000	4.1%		0.0%	4.1%	1.8%		0.0%	1.8%
\$50,001 to \$100,000	6.5%	20%	0.2%	6.3%	3.3%	10%	0.1%	3.2%
\$100,001 to \$150,000	8.9%		0.5%	8.4%	5.3%		0.3%	5.0%
\$150,001 to \$200,000	7.1%		2.1%	5.0%	4.8%		1.5%	3.4%
\$200,001 to \$250,000	11.6%	37%	10.2%	1.5%	9.2%	31%	8.0%	1.1%
\$250,001 to \$300,000	18.7%		18.2%	0.5%	16.7%		16.3%	0.5%
\$300,001 to \$350,000	15.2%		14.8%	0.4%	15.2%		14.8%	0.4%
\$350,001 to \$400,000	7.7%	28%	7.4%	0.3%	8.7%	30%	8.3%	0.3%
\$400,001 to \$450,000	5.1%		5.0%	0.2%	6.5%		6.3%	0.2%
\$450,001 to \$500,000	4.3%		4.2%	0.1%	5.9%		5.8%	0.2%
\$500,001 to \$550,000	3.0%	9%	2.9%	0.1%	4.5%	13%	4.4%	0.1%
\$550,001 to \$600,000	1.7%		1.6%	0.0%	2.8%		2.8%	0.1%
\$600,001 to \$650,000	1.7%		1.7%	0.0%	3.2%		3.1%	0.0%
\$650,001 to \$700,000	1.2%		1.1%	0.0%	2.3%		2.3%	0.1%
\$700,001 to \$750,000	0.8%		0.7%	0.0%	1.6%		1.6%	0.0%
\$750,001 to \$800,000	0.6%		0.6%	0.0%	1.3%		1.3%	0.0%
\$800,001 to \$850,000	0.5%		0.5%	0.0%	1.2%		1.2%	0.0%
\$850,001 to \$900,000	0.4%		0.4%	0.0%	0.9%		0.9%	0.0%
\$900,001 to \$950,000	0.2%	6%	0.2%	0.0%	0.6%	15%	0.6%	0.0%
\$950,001 to \$1,000,000	0.1%		0.1%	0.0%	0.4%		0.4%	0.0%
\$1,000,001 to \$1,050,000	0.1%		0.1%	0.0%	0.2%		0.2%	0.0%
\$1,050,001 to \$1,100,000	0.0%		0.0%	0.0%	0.2%		0.1%	0.0%
\$1,100,001 to \$1,150,000	0.0%		0.0%	0.0%	0.1%		0.1%	0.0%
\$1,150,001 to \$1,200,000	0.0%		0.0%	0.0%	0.1%		0.1%	0.0%
\$1,200,001 +	0.5%		0.5%	0.0%	3.0%		3.0%	0.0%
	100.0%	100.0%	73.0%	27.0%	100.0%	100.0%	83.5%	16.5%

Out of Scope

