



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 2018-0224

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	N/A
6. Processing time (in working days)	13
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

Freedom of Information Act Request

I would also seek to have any and all documentation supporting the reasoning and decision for the increase in the land's valuation from \$20,000 to \$61,000 provided to me directly at my email address [REDACTED] as soon as possible.

If – as per the Valuation Principles as submitted by AVO to the Legislative Assembly For The Australian Capital Territory Standing Committee On Public Accounts Land Valuation Inquiry – the following applies as stated:

“Comparison with current property sales forms the basis of any valuation.

Valuation of both improved and unimproved land requires reference to current property market and cost data.

An effective valuation system, therefore, requires reference to an active market and reliable market data relating to current sales of similar properties.

Values are assessed on the basis of the analysis of sales of similar properties close to the date of valuation and will reflect the optimum usage of the site and any particular advantages or disadvantages that the site may possess (e.g. zoning, topography, location).

Data derived from such analyses is applied in the assessment of market value. “

..then there will be sufficient supporting evidence to justify such a manifold (305%) valuation adjustment.

The document also mentions the process for non-residential areas being :

“The commercial sales occurring in Canberra are recorded and all details relating to the purpose clause and development conditions are analysed providing floor area and site area rates per square metre.

One of the Quality Control Measures notes:

There are two factors affecting the equity of a statutory valuation:

- the accuracy of the value applied to the parcel; and
- the consistency or relativity between the values of all parcels.

(Underlining above = our emphasis on consistency given it is inconsistent with the immediately adjacent block: [REDACTED])

We also seek the valuations for the former [REDACTED] for all the properties in [REDACTED] [REDACTED] (as the [REDACTED] was split between the owners on each side and sold to the respective adjacent buildings.

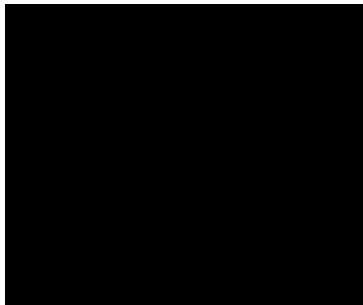
If you are not the contact for this FOI request, please advise (within the timeframe we have for objecting) which agency (email and phone number) is responsible for this so we are able to approach them for it asap and receive it and be able to assess the information in time.

Alternatively you may be able to forward it to them internally.

Thank you for your assistance.

Units Plan – For Clarification

While I am the owner of [REDACTED], this block of land is not part of the unit complex, it is a completely separate block of land, so it does not require the owners corporation to lodge an objection to the valuation on behalf the unit owners.



This letter is being sent by email to objections@act.gov.au and ppd@act.gov.au (listed on the Valuation Notice) and post to the ACT Revenue Office – to ensure its arrival.



ACT
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Chief Minister, Treasury and
Economic Development

Our ref: CMTEDD FOI 2018-0224

[REDACTED]

via email: [REDACTED]

Dear [REDACTED]

FREEDOM OF INFORMATION REQUEST

I refer to your application received by the Chief Minister, Treasury and Economic Development Directorate on 24 August 2018 in which you sought access to information under the *Freedom of Information Act 2016* (the FOI Act).

Specifically, you are seeking:

“... any and all documentation supporting the reasoning and decision for the increase in the land’s ([REDACTED] Fyshwick) valuation from \$20,000 to \$61,000...”

and

“...the valuations for the former [REDACTED] for all the properties in [REDACTED] [REDACTED] (as the [REDACTED] was split between the owners on each side and sold to the respective adjacent buildings.”

Authority

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

Timeframes

In accordance with section 40 of the FOI Act, CMTEDD is required to provide a decision on your access application by 21 September 2018.

Decision on access

Reasoning for valuation of [REDACTED] Fyshwick

Searches were completed for relevant documents and three documents were identified that fall within the scope of your request. I have decided to grant partial access to two documents and refuse access to the remaining document. I consider the information redacted and not released is contrary to the public interest to disclose under the FOI Act Schedule 1 section 1.3 (6) as it is information prohibited by a secrecy provision of a law.

My access decisions are detailed further in the following statement of reasons and the list of documents released to you are in Attachment A to this letter. The documents are in Attachment B to this letter.

In accordance with section 54(1) of the FOI Act a statement of reasons outlining my decision is below.

Statement of Reasons

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

- the FOI Act; and
- the secrecy provisions contained in Division 9.4 of the *Taxation Administration Act 1999*.

Exemption claimed

My reasons for deciding not to grant full access are as follows:

Information disclosure is prohibited by law.

Division 9.4 of the *Taxation Administration Act 1999* contains a secrecy provision as defined in schedule 1.3(6) and schedule 1.3(7) of the FOI 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 *Taxation Administration Act 1999* 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 in this instance. Having considered the documents, I am satisfied they are subject to the secrecy provision in Division 9.4 of the *Taxation Administration Act 1999* as they contains taxpayer information relating to other taxpayers. Therefore this information has been redacted and withheld from release.

Valuations for other properties in Geelong and Yallourn streets

Section 97(c) of the *Taxation Administration Act 1999* allows for the disclosure of taxpayer information "in accordance with a requirement imposed under an Act". Section 12(3) of the *Rates Act 2004* requires the Commissioner for ACT Revenue to make valuations available to the public after each annual redetermination. As such, I am providing a list of the 2016, 2017 and 2018 valuations of properties in [REDACTED] at Attachment B.

As it is not clear which valuations have been requested, all properties in both streets have been provided. The ACT Government provides an online mapping tool which allows users to determine the geographic location of all properties in the ACT. This tool can be found at: <http://www.actmapi.act.gov.au/>.

Charges

Pursuant to *Freedom of Information (Fees) Determination 2017 (No 2)* processing charges are not applicable for this request because the total number folio's to be released to you is below the charging threshold of 50 pages.

Online publishing – Disclosure Log

Under section 28 of the FOI Act, CMTEDD maintains an online record of access applications called a disclosure log. Your original application and my decision in response to your access application will be published in the CMTEDD disclosure log after 17 September 2018. Your personal contact details and the address of your property will not be published. Attachment B will also not be published. You may view the CMTEDD disclosure log at: 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 FOI Act. You have the right to seek Ombudsman review of this outcome under section 73 of the FOI 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: ombudsman@ombudsman.gov.au

ACT Civil and Administrative Tribunal (ACAT) Review

Under section 84 of the FOI 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 6205 4811 or email david.ellis@act.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'D. Ellis', with a horizontal line underneath it.

David Ellis
Information Officer
ACT Revenue Office
Chief Minister, Treasury and Economic Development Directorate
12 September 2018