



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 2020-211

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)	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: [REDACTED]
To: [CMTEDD FOI](#)
Subject: Statistics relating to Residential Rates and COVID-19 support
Date: Monday, 9 November 2020 5:20:39 PM
Attachments: [2020-21 Rates breakdown.xlsx](#)
[2020-21 Rates breakdown.pdf](#)

CAUTION: This email originated from outside of the ACT Government. Do not click links or open attachments unless you recognise the sender and know the content is safe.

Under the Freedom of Information Act 2016 I want to access the information described in the five tables of statistics set out in the attached files (Excel and PDF format of the same five tables).

This data relates to ACT residential properties subject to Rates in both 2019-20 and 2020-21, covering information that:

- would usually be available in association with annual budgetary processes that have not taken place in the usual way in 2020, and
- provides breakdowns of data that allow analysis of measures described by the ACT Government as supporting households during COVID-19.

My details:

Title	[REDACTED]
First Name	[REDACTED]
Last Name	[REDACTED]
Address	[REDACTED]
Suburb	[REDACTED]
Postcode	[REDACTED]
State/Territory	[REDACTED]
Mobile	[REDACTED]
Email address	[REDACTED]

Best Regards,

[REDACTED]

Table 1. Number of ACT residential properties with increases or no increases in General Rates between 2019-20 and 2020-21

AUV of individual property	Non-Units		Class-A Units		Class-B Units		Total properties	
	No increase (a)	Increase	No increase (a)	Increase	No increase (a)	Increase	No increase (a)	Increase
\$50,000 or less								
\$50,001 to \$100,000								
\$100,001 to \$150,000								
\$150,001 to \$300,000								
\$300,001 to \$450,000								
\$450,001 to \$600,000								
\$600,001 to \$750,000								
\$750,000 or more								
Total								

(a) Difference between 2019-20 and 2020-21 general rates is zero or less (a decrease) after applying the \$150 rebate for 2020-21.

Table 2. Gross 2019-20 general rates revenue (a) for ACT residential properties with increases or no increases in general rates between 2019-20 and 2020-21

AUV of individual property	Non-Units		Class-A Units		Class-B Units		Total properties	
	No increase (b)	Increase	No increase (b)	Increase	No increase (b)	Increase	No increase (b)	Increase
\$50,000 or less								
\$50,001 to \$100,000								
\$100,001 to \$150,000								
\$150,001 to \$300,000								
\$300,001 to \$450,000								
\$450,001 to \$600,000								
\$600,001 to \$750,000								
\$750,000 or more								
Total								

(a) Gross general rates revenue is the sum of the Fixed Charges and Valuation Based Charges for the properties in Table 1, prior to applying any concessions or rebates.

(b) Difference between 2019-20 and 2020-21 general rates is zero or less (a decrease) after applying the \$150 rebate for 2020-21.

Table 3. Gross 2020-21 general rates revenue (a) for ACT residential properties with increases or no increases in general rates between 2019-20 and 2020-21

AUV of individual property	Non-Units		Class-A Units		Class-B Units		Total properties	
	No increase (b)	Increase	No increase (b)	Increase	No increase (b)	Increase	No increase (b)	Increase
\$50,000 or less								
\$50,001 to \$100,000								
\$100,001 to \$150,000								
\$150,001 to \$300,000								
\$300,001 to \$450,000								
\$450,001 to \$600,000								
\$600,001 to \$750,000								
\$750,000 or more								
Total								

(a) Gross general rates revenue is the sum of the Fixed Charges and Valuation Based Charges for the properties in Table 1, prior to applying any concessions or rebates.

(b) Difference between 2019-20 and 2020-21 general rates is zero or less (a decrease) after applying the \$150 rebate for 2020-21.

Table 4. Number of properties where changes to tax settings were the main cause for an increase in gross general rates (a)(b) between 2019-20 and 2020-21

AUV of individual property	Non-Units		Class-A Units		Class-B Units		Total properties	
	No increase (c)	Increase	No increase (c)	Increase	No increase (c)	Increase	No increase (c)	Increase
\$50,000 or less								
\$50,001 to \$100,000								
\$100,001 to \$150,000								
\$150,001 to \$300,000								
\$300,001 to \$450,000								
\$450,001 to \$600,000								
\$600,001 to \$750,000								
\$750,000 or more								
Total								

(a) Properties are counted in this table if the change in the Fixed Charge plus the difference between the 2019-20 Valuation Based Charge and a Valuation Based Charge calculated using the 2019-20 AUV and the 2020-21 marginal tax scales is more than half the difference between the gross general rates for the two years for that property. The difference between the counts in this table and Table 1 are those properties where the change in the AUV is the main cause for any change in gross general rates.

(b) Gross general rates is the sum of the Fixed Charges and Valuation Based Charges for the properties included in this table, prior to applying any concessions or rebates.

(c) Difference between 2019-20 and 2020-21 general rates is zero or less (a decrease) after applying the \$150 rebate for 2020-21.

Table 5. Total Average Unimproved Value (AUV) of ACT residential properties (a), 2019-20 and 2020-21

	2019-20	2020-21
Total AUV		

(a) Total Average Unimproved Value (AUV) of properties in Table 1.



ACT
Government

Chief Minister, Treasury and
Economic Development

Our ref: CMTEDDFOI2020-211

via email: [REDACTED]

Dear [REDACTED]

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 9 November 2020, in which you sought access to information held by the ACT Revenue Office (the Revenue Office) in relation to ACT residential properties subject to Rates in both 2019-20 and 2020-21.

Authority

I am an Information Officer appointed by the principal officer of the ACT Revenue Office under section 18 of the Act to deal with access applications made under Part 5 of the Act.

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

Timeframes

In accordance with section 40 of the Act, CMTEDD is required to provide a decision on your access application by 7 December 2020.

Decision on access

In addition to your application, you have provided the Revenue Office with five tables, in excel and PDF format, for completion. These tables of 'statistics' represent the information you seek access to.

As defined in section 14 of the Act, 'government information' means information that is held by an agency or Minister. The term 'held' is defined in the Act as information that is contained in a record held by an agency.

The relevant business area has advised that while it does hold base data about the Average Unimproved Values of individual properties, the analysis that would be required to populate your tables has not been undertaken.

From the base data available, I have been able to extract the information into *Table 1* of the excel document, the total number of ACT residential properties with increases or no increases in general rates for non-unit and unit properties between 2019-20 and 2020-21. Please note that a generic column for 'units' has been incorporated into Table 1 as the Revenue Office does not collect information about Class-A and Class-B Units for Rates purposes.

I have also extracted for *Table 5* the figures for total Average Unimproved Value of ACT residential properties in 2019-20 and 2020-21. Apart from these figures provided in Table 1 and Table 5, the ACT Government does not hold the 'statistics' you have requested.

I have included as **Attachment A** to this decision the schedule of the relevant documents being released.

I have decided to grant full access to the available Rates information and the document being released to you is provided as **Attachment B** to this letter.

Charges

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

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 and my decision in response to your access application will be published in the CMTEDD disclosure log 3 days after the date of my decision. Your personal contact details will not be published. You may view the CMTEDD disclosure log at: <https://www.cmtedd.act.gov.au/functions/foi/disclosurelog-2020>.

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 provided to you 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 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 the Revenue Office Freedom of Information Officer by email ACTRO.FOI@act.gov.au.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Shu-Yen Ee', with a long horizontal line extending to the right.

Shu-Yen Ee
Information Officer
Revenue Management
Chief Minister, Treasury and Economic Development Directorate
7 December 2020



ACT
Government

Chief Minister, Treasury and
Economic Development

FREEDOM OF INFORMATION REQUEST SCHEDULE

NAME	WHAT ARE THE PARAMETERS OF THE REQUEST	Reference NO.
[REDACTED]	Data regarding to ACT residential properties subject to Rates in both 2019-20 and 2020-21.	CMTEDDFOI2020-211

Document number	Description	Date	Status	Reason for Exemption	Online Release Status
1	Excel Document Provided by Applicant: Rates Breakdown of Residential Properties in 2019-20 and 2020-21	2019-20 to 2020-21	Full Release	N/A	No

Note: All data relates to residential rateable properties at June 2020.

The difference between 2019-20 and 2020-21 rates is based on the application of tax rates to the relevant AUV for a complete financial year.

Table 1. Number of ACT residential properties with increases or no increases in General Rates between 2019-20 and 2020-21

AUV of individual property	Non-Units		Units		Class-A Units		Class-B Units		Total properties	
	No increase (a)	Increase	No increase (a)	Increase	No increase (a)	Increase	No increase (a)	Increase	No increase (a)	Increase
\$50,000 or less										
\$50,001 to \$100,000										
\$100,001 to \$150,000										
\$150,001 to \$300,000										
\$300,001 to \$450,000										
\$450,001 to \$600,000										
\$600,001 to \$750,000										
\$750,000 or more										
Total	76,287	37,755	34,404	22,540					110,691	60,295

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(a) Gross general rates revenue is the sum of the Fixed Charges and Valuation Based Charges for the properties in Table 1, prior to applying any concessions or rebates.

(b) Difference between 2019-20 and 2020-21 general rates is zero or less (a decrease) after applying the \$150 rebate for 2020-21.

Table 3. Gross 2020-21 general rates revenue (a) for ACT residential properties with increases or no increases in general rates between 2019-20 and 2020-21

AUV of individual property	Non-Units		Class-A Units		Class-B Units		Total properties	
	No increase (b)	Increase	No increase (b)	Increase	No increase (b)	Increase	No increase (b)	Increase
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(c) Difference between 2019-20 and 2020-21 general rates is zero or less (a decrease) after applying the \$150 rebate for 2020-21.

Table 5. Total Average Unimproved Value (AUV) of ACT residential properties (a), 2019-20 and 2020-21

	2019-20	2020-21
Total AUV	56,311,339,516	57,279,466,503

(a) Total Average Unimproved Value (AUV) of properties in Table 1.