

From: [Cullen, Joanne](#)
To: [Lloyd, Brian](#)
Cc: [Committees](#)
Subject: FW: ACT GOVERNMENT PUBLIC ACCOUNTS COMMITTEE. [SEC=UNCLASSIFIED]
Date: Friday, 13 April 2018 8:35:27 AM

Submission received in the OLA inbox, thank you

Kind regards
Joanne

Joanne Cullen
Education and Engagement Officer of the Legislative Assembly for the Australian Capital Territory
[REDACTED]

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-----Original Message-----

From: Kerry Norman Atkins [REDACTED]
Sent: Thursday, 12 April 2018 5:09 PM
To: OLA <OLA@parliament.act.gov.au>
Subject: Re: ACT GOVERNMENT PUBLIC ACCOUNTS COMMITTEE.

> On 8 Apr 2018, at 5:22 pm, Kerry Norman Atkins [REDACTED] wrote:
>
>
> ENQUIRY INTO THE METHODOLOGY FOR DETERMINING RATES AND LAND TAX FOR
STRATA RESIDENCES.
>
>
> This submission is a proposed calculation for the charging of rates to residential strata owners.
>
> Single dwellings pay rates based on the unimproved value of the land (ulv) irrespective of the zoning if not
given a dispensation.
>
> The following is the proposed calculation and accompanying explanations for strata owners:
>
> 1. Strata complexes to pay rates based on the unimproved land value plus 5% for each zoned floor space ratio
for the property.
> eg. For fsr of 5:1 the rates cost for a strata complex is based on the ulv + 25% = new ulv
>
> 2. The rate scale is the same for single and strata.
>
> 3. For Strata the equivalent ulv for a unit is:

new ulv multiplied by the unit built area (excluding balcony area), divided by the total
occupied area (excluding balcony area)
> = unit equivalent ulv.
>
> Rate cost = Applicable rate multiplied by the unit equivalent ulv.
>
> Fixed charge, fire and emergency services and safer families levy to be the same for both single and multiple

occupancies.

>

> Thus a 1 bedroom unit in a high density complex may be on the lowest rate scale while a penthouse in the same complex will probably be on the highest rate scale.

>

> By the above method, the ACT Government earns more revenue which will increase exponentially as the proportion of strata increases, all residents are treated equitably whether single occupancy or strata, there are no anomalies and it is simple.

>

> The only possible objection would be for a strata resident in a high rise on, say, the 2nd floor complaining about paying the same rates as an identical unit on the 20th floor(with a higher market value). The answer is that rates are charged on ulv and a unit's equivalent footprint on it and not on any improved value. It is the same for neighbours in single on the same sized land, one in a mansion and the other in a modest dwelling. They both have the same rate cost.

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> This submission is available for publication

>

> Mr Kerry N Atkins

> [REDACTED] Gungahlin, ACT 2914

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