



**LEGISLATIVE ASSEMBLY**  
FOR THE AUSTRALIAN CAPITAL TERRITORY

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STANDING COMMITTEE ON PUBLIC ACCOUNTS  
Vicki Dunne MLA (Chair), Tara Cheyne MLA (Deputy Chair)  
Nicole Lawder MLA, Bec Cody MLA

**Inquiry into commercial rates**

**Submission cover sheet**

Submission No: 012A

Submitted by: Ms Karen Paxton

On: 4 February 2019

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PO Box 3787  
Manuka ACT 2603

4 February 2019

**Inquiry into Commercial Rates  
Standing Committee on Public Accounts  
ACT Legislative Assembly**

**Cc:  
Commissioner for ACT Revenue  
ACT Revenue Office  
P O Box 293  
Civic Square ACT 2608  
Ph: 6207 0028**

Dear Committee Members,

## **COMMERCIAL RATES IN FYSHWICK, ACT**

1. This submission addresses the following of your terms of reference in relation to commercial property I own in Geelong Street in Fyshwick ACT 2609.
  - How valuations are conducted.
  - The impact on business viability.
  - The effectiveness of the commercial ratings system and its impact on the business and the property sector in Canberra.

### **My Commercial Land**

2. My main commercial property is part of a Units Plan and is not part of any submission to the inquiry.

Main property: **Unit 1. 34 Geelong Street Fyshwick — part of UP113 Block 13, Section 11, Fyshwick ACT**

3. However, legally adjoined to - but physically separate from - (but with its own block and section number) my property is a separate block of **ex-railway easement land** that forms parking and storage for my property.

Ex-railway easement land: **Block 44, Section 11, Fyshwick ACT**

4. This submission to the Inquiry relates to the **ex-railway land**, not the main Units Plan.
5. It showcases our recent experience in objecting to a valuation and seeking relevant information for that objection – and, in doing so, highlights some of the administrative issues that should be resolved to assist those objecting to a valuation in future.

### *The Issue with Block 44*

6. In contrast to every other owner of similar ex-railway easement in Fyshwick, where the land was amalgamated with the main block, ours remained legally separate (as only one unit in our units plan bought it) – and thus it has been treated as a saleable block

# Submission to ACT Inquiry into Commercial Rates

(notwithstanding the many restrictions on its use to just parking and storage) attracting increasing valuations and thereby increasing rates/land tax.

7. ACT Revenue is aware of the history of the block (per notes on information supplied to us) but it has been ignored. It has only recently been discovered by the current owner – upon investigation which was triggered by a **tripling** of the “value” of the block in 2016-17. This increase was/is out of all proportion to any other valuations in this area of Fyshwick, and probably within all of Fyshwick itself. The magnitude of the increase is unprecedented to our knowledge.
8. It appears that – ACT Revenue has **not taken into account** the unique nature and history of this block and **is subjecting it to valuation based on factors that do not apply to it.**
9. My issue is that the valuation of this **small 290 sqm block of land** is completely out of step with any land in the vicinity (sections 10 – 13 Fyshwick ACT) - at a **305% increase** – and is in contrast with the rates increases of the other ex-railway easement land which was amalgamated into the adjoining main blocks in 1994.
10. This submission focuses on this small block that has **highly restricted use** under its lease purpose clause and **can only be used for parking and/or storage.**
11. The key restrictions that affect the use of the land are:
  - Its dimensions (7.6 m x 38.1m) which preclude any development
  - The requirement to provide parking for the main property (unit 1) is the land’s pre-eminent use.
  - It can only be used for parking and/or storage, with the parking requirement overriding any storage.
  - It cannot be sold independently.
  - It can only legally be sold **in conjunction with (and as part of)** Unit 1 in UP113.
  - It is a land-locked block – lacking any street frontage on Geelong Street.
  - It can only be accessed by a special condition easement across UP113’s common driveway.
  - It has an electrical easement (low hanging wire) through the middle of it.
  - It has no services whatsoever to it (i.e. no water, electricity or sewerage).
  - There is limited access (2.75m wide strip of land via an easement) which does not allow turning.
  - Two other businesses require access to the same easement 24/7.
12. It has a far more limited use than other ex-railway easement land, due to its reduced lease purpose clause, yet in relation to **valuation** and subsequent **rates** increases the following is of note:
  - 1.1. Of the 19 properties on Geelong and Yallourn Streets that directly border the former railway easement in section 11 Fyshwick (which is now amalgamated with their main property), only three (3) **land valuation increases** occurred from 2016 to 2017.
    - Of those three (3) properties, two (2) increased by 14% and 21% respectively.
    - The remaining one (1) property is mine and it **increased 305%** (i.e. has tripled) - which seems an anomaly and out of step with the rest of the 19 properties.
  - 1.2. **Valuations** for all land in section 11 (and part of section 10) has only increased by an average 1% since 2011 – many values have dropped - while Block 44 has over a 300% **increase** in valuation.

# Submission to ACT Inquiry into Commercial Rates

- 1.3. The increased **valuations** mean that Block 44 has been subjected to **12% rates increases on average** since 2006 (when purchased) increasing to an average **16% rates increase** per annum since land tax was rolled into rates in 2012/13.
- 1.4. The surrounding developed property has only experienced a **9% rates increase** on average year on year since 2006.

13. All this information has been provided to ACT Revenue for a re-valuation and an examination of whether rates should be incurred at all.

## How valuations are conducted

14. I objected to the valuation of this block of land (Block 44) in April 2018 as soon as I noticed the increased valuation. As it was outside the two (2) month period, I was not allowed to object.
15. The valuation tripled from 2015-16 to 2016-17, and this tripled valuation was maintained for the 2017-18 year, and I was able to object the second year of the increase. So, I did.
16. I requested ACT Revenue Objections to provide the rationale on which the tripled valuation was based - and was provided with mostly redacted information. But there was no rationale.
17. I then sought – via Freedom of Information – the unredacted information - as well as any rationale on which the valuation was based.
18. In clear contrast to what the Commissioner for Revenue advised to the **2008 Standing Committee on Public Accounts – Inquiry into Land Valuation in the ACT March 2008 Report 13** at [https://www.parliament.act.gov.au/data/assets/pdf\\_file/0008/381473/13\\_PAC\\_LV\\_in\\_the\\_ACT\\_part\\_1\\_of\\_2.pdf](https://www.parliament.act.gov.au/data/assets/pdf_file/0008/381473/13_PAC_LV_in_the_ACT_part_1_of_2.pdf) (noted below)...

5.23 The Committee sought clarification on the information publicly available to assist with raising a query or lodging an objection about a land valuation. In response the Commissioner for Revenue stated:

‘If you wanted to raise a query about your land valuation with the revenue office, the revenue office would provide you with the method of calculation for the valuations and it would also provide the level of information that you need to understand which properties had been used and how that fed into the process, and also information on how to access what the unimproved values are, as well as helping you through the process. We are very happy for people to object. It is not as if we would try to discourage anyone from objecting to their land valuation’.<sup>59</sup>

...there was no such information.

19. I then contacted the ACT Ombudsman to examine the FOI response and, if possible, to obtain the unredacted information and the rationale. The Ombudsman investigated all the documentation held by ACT Revenue. A final decision [2019] ACTOFOI 1 was issued on 9 January 2019 which stated in clause 27:

*“...based on the evidence of the searches that CMTEDD has provided, I am satisfied that there is no relevant valuation information in existence.” (my emphasis)*

# Submission to ACT Inquiry into Commercial Rates

20. In the course of my enquiries into my particular block of land (Block 44) it is clear that the 305% increase is an **arbitrary assessment** with no supporting rationale or documentation.
21. As it appears to be a one-off case due to its particular history, it warrants a close assessment of the lease purpose clause, and comparison of treatment with other ex-railway easement land. The way the land is legally held should not result in different treatment regarding rates and land tax.

## Further Investigation

22. During the Ombudsman and FOI reviews, I was seeking the history of the genesis of the block of land and the valuation/rates treatment of the amalgamated blocks owned by others.
23. Other issues that arose due to further investigations. (See list of issues below.)
24. Some eight (8) agencies were approached in order to locate any relevant files. Eventually some files were located but it required some corporate memory jogging as well (found inside and outside the ACT government with former staff of the relevant areas).
25. Copies of ACT Government correspondence from 1987 (when the land was divided up and offered for sale) and 1994 (when sales were being finalised) highlighted that the anomaly of ownership of Block 44 was due to the ACT government's establishment (for legal reasons only) of a separate block and section. This has subsequently – over time - attracted valuation increases (by the Valuation Office) and resulted in rates and land tax increases, whereas those ex-railway easement blocks that were amalgamated blocks did not.
26. No rates on the block for 10 years: The sale of all the ex-railway easement land took 10 years for the ACT government to resolve (1994 to 2004) – during which time the block was not subject to any rates and was used as parking and/or storage.
27. Establishment of Block 44: The only reason for the establishment of this land as a separately titled block – and hence attracting rates/land tax - was because the ownership structure existing at the time did not allow for one unit in a units plan to own land outside of the Units Plan structure.

The ACT government created a new block as it could not belong to the Units Plan, but tied its existence to our Unit.

Not only do we believe that the rates increase is not justified, we are now of the opinion that the land forms part and parcel of Unit 1 and should never have been rated as a separate block of land.

All other ex-railway easement land was amalgamated into the purchasing block – and were not rated separately. It was subsumed into the main block – effectively not being subject to rates.

28. Inconsistent treatment between owners: The only reason Block 44 is getting increased valuations is due to the exposure a separate block and section number give it in the eyes of the ACT Valuation Office assessors. As the other ex-railway easement blocks are now part of larger blocks, they are not exposed in the way my block is, to increased valuation.
29. The total rates difference: The different treatment means payment of some \$30,000 (a small fortune to a SME) over the years for rates and land tax on land that other owners of ex-railway easement land had not had to pay.

# Submission to ACT Inquiry into Commercial Rates

## An anomaly

30. The fact that such an anomaly exists, means that there is a need for individual assessment of commercial blocks - and especially where an owner queries it with ACT Revenue.
31. The only reason that a re-valuation of Block 44 is currently underway by ACT Revenue is due to involvement of the ACT Ombudsman in the process and discussions between those two parties. ACT Revenue advised that it is "normal process" to revalue a block upon objection – however, this is not mentioned or listed on the website as part of any objections process – nor was it offered until the ACT Ombudsman's involvement.

## Remission of Rates/Land Tax

32. I am therefore – due to this anomaly and the current inequitable treatment of ex-railway easement land with respect to rates – seeking remission of all rates paid to date on Block 44 to put it on equal footing with other ex-railway easement owners.
33. We believe that there is no justification for the increase in valuation of the land – and in fact no rates on the block at all as it legally forms part of the title of Unit 1, and it can only be sold in conjunction with it and is not able to be sold separately.
34. In consideration of the fact that the ex-railway easement actually has a significantly more restricted lease purpose clause than the other amalgamated easement land, no rates should apply as per other ex-railway easement land.
35. All of which the Commissioner for Revenue is able and legally empowered to do under the *Rates Act 2004*.
36. According to section 108B of TAA 1999, means that "*The appellant's and respondent's cases on a review mentioned in section 108A are not limited to the grounds of the objection.*" which means that the issue of the rating of the land as a separate block could be examined as well.

## Removal/Exemption/Remittal of Separate Rates

37. Under the *Rates Act 2004* (my emphases in bold):

Part 2, Section 11 (1) (**Redetermination – error**) notes that "*This section applies if an error was made in relation to a determination of the unimproved value of a parcel of land as at 1 January in a particular year (the redetermination date).*"

Part 6, Section 41 (1) (**Exemption from rates**) notes that "*The Minister may, in writing, exempt the owner of a parcel of land from payment of rates owing for any period in relation to the parcel of land, or from payment of a stated part of the rates.*"

Part 6, Section 42 (1) notes that "*The Minister may remit the rates, or a part of the rates, payable for a parcel of land if the Minister is satisfied that it is fair and reasonable in the circumstances.*"

Part 6, Section 44 (**Interest on refund**) notes that:

"(1) *This section applies if the commissioner is satisfied that—*

(a) *an assessment of rates payable for a parcel of land has been wrongly made because of an administrative error by the commissioner; and*

(b) *because of the error, a person has overpaid rates for the parcel.*

(2) *The commissioner may pay interest to the owner of the parcel—*

(a) *at the market rate component determined under the Taxation Administration Act, section 26; and*

# Submission to ACT Inquiry into Commercial Rates

*(b) worked out from the date when the overpayment was made or a later date the commissioner considers appropriate.”*

*Section 111 (1) of the AAT Act 1999 notes “ If the taxpayer is entitled to a refund of an amount following the determination of an objection or a decision of the ACAT, the commissioner must pay interest on the amount calculated on a daily basis from the date of its payment by the taxpayer until the date of the refund at the market rate component under section 26.”*

## The impact on business viability

### Financial Cost

38. As noted, the cost to my SME is approximately some \$30,000 (a significant cost to a SME) which has put us at a financial disadvantage, as it is a cost we should not have had to bear. No other owner of ex-railway easement land has had such an imposition.

### Significant Cost in Time

39. The fact that we have had to spend considerable time seeking information from some eight (8) government entities to dig into the background and history on the genesis of the block and the reason for the rates, demonstrates that improvements in the administration process are needed.

40. As my background is in senior roles in in federal government before entering business and I know my way around government agencies, I feel for SME business owners who own their own premises who may not have the time or inclination to object to their rates valuations. They certainly wouldn't have the time to devote to the significant follow-up that this process has involved.

41. It is due to my investigations highlighting more and more anomalies that did not make sense that I have persisted in seeking information on the history of the block.

42. Some of the difficulties I experienced that were time-consuming:

- I was not able to talk to previous owners to discover the history, as ownership of the blocks has changed and redacted information provided by another area (Leasing ACT) meant I was not able to identify if the current owners or past owners were involved.
- I sought information from the eight (8) agencies to piece together the background and history of the block. No one could tell me where relevant information was located.
- By fluke, I found an ACT government officer who was involved at the time – now working in the private sector - who was able to give me a steer to the right area to follow up with and it turned out to be correct. No one in government could advise the location of the relevant information.

### Lost Business Opportunities

43. While engaged in following up such matters, there was a lost opportunity cost to run and grow my business and have time to market or work with existing clients on jobs.

44. As an SME, there are not enough hours in the day as it is.

45. Taking time out to handle issues such as this, just compounds the time pressures on SMEs.

# Submission to ACT Inquiry into Commercial Rates

## The effectiveness of the commercial ratings system and its impact on the business and the property sector in Canberra.

46. We do not object to the *normal* valuation process - if it is equitable and the costs are spread equitably across the entire commercial community,

### Addressing Genuine Anomalies & Inequities

47. However, where considerable anomalies and inequities exist – such as in the case of Block 44 land in Fyshwick - these need to be examined and addressed by ACT Revenue and where remedy exists, that it should be made to affected business owners.

48. In our case, ACT Revenue noted to the ACT Ombudsman that they would re-value Block 44 (which will take up to another 6 months), however, we are less interested in a re-valuation than the entire rescinding of the rates for land that has been treated inequitably compared to other similar land.

### Legal and Financial Impacts on SMEs of ACAT

49. If we do not agree with the re-valuation – and we have advised ACT Revenue Objections that, as a result of our investigations, we do not believe that rates / land tax should apply to Block 44 – then the next step is an ACAT hearing.

50. As an SME, not only do we not have the funds for a legal stoush, but any legal costs would quickly absorb the funds that we can reasonably expect to be reimbursed due to the issues noted above.

51. It would also mean even more time out of the business, as we will need to “go it alone”:

- preparing material for an ACAT case,
- educating myself (as there are only 2 people in the company - myself and my Finance Manager in Sydney) on:
  - the process,
  - the legalese,
  - the documentation to prepare,
  - the court process,
  - the court fees,
  - the additional time out of the office attending court sessions,
  - self-representation and the load on the court for assisting those who are not legal officers of the court but who – before the law – have a right to be heard,
  - the emotional toll (in addition to the cost of rates already paid)
  - and the anticipated waste of energy that could be put to more effective use.

### Cost-effective Alternatives to ACAT

52. There needs to be a far simpler and more cost-effective system for SMEs to object and be provided with information on valuations, so they are in a position of knowledge to object – particularly as the onus of proof is on them to justify their objections.

53. The website needs to reflect the opportunity to have a revaluation upon objection to ACT Revenue.

### The impact on the property sector

54. The quantum of rates forms part of the overall assessment of value for a potential purchaser of a commercial property. The higher the rates and the more often the valuation is increased, the more costly it is to run the commercial space. If they rent the property those costs will be passed on as outgoings to future tenants.

# Submission to ACT Inquiry into Commercial Rates

## Issues for Consideration

55. There are a number of issues that arise from my rates' objection for my block of land:

- 54.1. The inflexible two (2) month window for objections – for SME owners, this period is too short and should be longer. As my documentation is sent to my Finance Manager who works remotely in Sydney and was not noticed initially until the two month period was over, so I rang ACT Revenue as soon as I noticed the significant increase and was told it was outside the two month period (which could not be changed for any reason), but I could wait until the next valuation...which I did.

Section 71 of the Rates Act 2004 “(2) *The objection must be made within 60 days after the day the Commissioner gives notice under section 12 of the amount determined as the unimproved value of the parcel.*”

The notice date is 30 July 2018 for and may be received several weeks after this date – further reducing the time available to object.

The period from my original objection (within the 2-month limit) dated 22 August 2018 to the final decision by the Ombudsman (9 Jan 2019) that no rationale or documentation existed on which the “valuation was based” was some 4 and a half months.

If one is to gather the requisite information in order to object, the basis for the valuation (a) should exist and (b) be provided and (c) in a timeframe faster than 4.5 months.

- 54.2. Lack of any rationale for any rates increase: As part of the objection process and FOI investigations, I discovered that there actually was no rationale for an increase – let alone a tripling of my rates from one year to the next. Without knowing the basis of how ACT Revenue arrived at their valuation, it is impossible to detect any flaws or bias and counter them in the reasons for one's objection to a particular valuation.

- 54.3. No recorded information – In my case, there was actually no ACT Revenue documentation to provide to me to assess for any objection, yet under the law:

*“The commissioner must record particulars of each determination of the unimproved value of a parcel of land (per section 12 of the Rates Act 2004 (Recording and notification of determinations) clause 12 (1)), under the FOI Act,*

I was only provided with severely redacted information - which only showed my block and section information which was useless to my cause and did not record any particulars of any determination as there wasn't one.

- 54.4. Reasons for not providing ACT Revenue documentation – These were listed by the FOI area as “secrecy provisions” and it “not being in the public interest”.

I am still flummoxed as to why land valuations would require information of a “secret nature” which were said to be related to “*secrecy provisions in the Taxation Administration Act*” (related to taxpayer information relating to other taxpayers)

- As they are land valuations – not personal tax records – it should be public information.

# Submission to ACT Inquiry into Commercial Rates

In relation to “public interest”, the **2008 Standing Committee on Public Accounts** noted *“Given the impact that land valuation has upon the liability for land tax and rates, the Committee considers it is a subject of public interest.”* (my emphasis).

- 54.5. Burden of Proof on the Objector - The requirement for the rates objector to provide the basis for objection – without any access to the basis on which the valuation has been made – puts the objector in a handicapped position. The information on how a rates valuation is made should be available as a matter of course.

*“The burden of showing that an objection should be sustained lies with the taxpayer making the objection” (section 101 (2) of Taxation Administration Act 1999)*

- 54.6. Analysis of Redacted Information: This revealed that – in my particular case which involves ex-railway easement land that - in every other case in sections 10-13 of Fyshwick (approximately 100 properties that bought and amalgamated ex-railway land) – mine is the only block where the easement has a separate block and title number.

This is a result of the ownership structure put in place by the ACT government at the time as mine was the only Units Plan and involved the purchase of the railway easement by one unit owner, not all.

This also – despite notes in the redacted information noting restrictions of use on the land – appears not to have been taken into account in its valuation and, if known (as per file annotations), it has been ignored.

- 54.7. The level of difficulty in sourcing information: The more I investigated and sought the history of the block to find out its genesis and the treatment of other ex-railway easement land, the more difficult it was to find the source files, records or personnel. Very little of what I discovered was actually recorded in the files of the units plan within government. It was pieced together by staff, over time, assisted by whichever files existed.

55. Assistance by areas with ACT Government: As we were in contact with many areas within the ACT government during this process over the past 6+ months, we can say that most areas within the ACT government were extremely helpful and keen to assist us to locate information to help clarify the situation related to Block 44. These areas included: the ACT Ombudsman’s Office, ACT Leasing, CMTEDD FOI, EPSDD FOI, ACT Building Files area, ACT Land Titles and ACT Development. We are very appreciative of their timely efforts to assist us and wish to laud their helpful approach.

## Recommendations

56. Our recommendations would be the following:

1. Documentation supporting individual property valuations is prepared and available for all commercial properties which are rated, as per the legislation. Information should be transparent, justifiable, explainable and easily available, as for any property valuation documentation. This includes any relevant historical information that the Valuation Office should take into account in each re-valuation to ensure corporate memory and the reasons for non-rating of land is recorded for posterity, so owners of properties have one location to source information on their property. As ownership changes, there

# Submission to ACT Inquiry into Commercial Rates

should be one central file on each property that is accessible by past and future owners to save time hunting up information down track i.e. for administrative ease for all parties.

2. Such documentation is provided upon request – before lodging an objection – so a case can be developed in order to lodge an objection.
3. The restrictive two (2) month period for objections – either commences from a later trigger point – or is extended to four months and/or the clock stops while the ACT government provides information under FOI/ Ombudsman or other assessment process.
4. A mediation process is available for SME commercial business owners as a cost-effective alternative to the ACAT process.
5. The ACT government website reflects the true process involving the rates objection process (i.e. that re-valuation is a matter of course outcome for an objection).
6. Where anomalies exist, they are examined for consistency and fairness, in accordance with the existing law.
7. Where administrative errors are made or there are unintended consequences of ACT government actions, the underlying valuations are reassessed by ACT Revenue and refunds/interest payments of rates/land tax are issued, where applicable.

57. We do not believe it should have been this difficult or convoluted to source information related to our particular situation – especially as the redacted information provided under FOI clearly showed that ACT Revenue knew the ex-railway easement block was not a separately saleable block, was tied to our main property unit, legally - and for valuation purposes it ought to have been treated as part and parcel of the main property, as it is.

58. We believe that the process of objecting to valuations should be made far more time- and cost-effective for SME owners of commercial property who lack the resources of larger organisations.

59. Thank you for conducting this inquiry and on behalf of SME owners – many of whom would not have been aware of this inquiry nor in a position to devote time to contributing to it – we thank you for your interest in maintaining a fair rating system in the ACT.

Yours sincerely,



**Karen Paxton**  
**Director**  
**K. A . Paxton Enterprises Pty Ltd**  
**as trustee for the K.P. Investment Trust**

This entity is the formal owner of [REDACTED]

## Contact details

Mobile: [REDACTED]

Email: [REDACTED]

P.O. BOX 3787 MANUKA ACT 2603

# Submission to ACT Inquiry into Commercial Rates

Block 44, Section 11 – Ex-railway easement (refer photos below – from edge of concrete common driveway to besser wall at back : 7.6m wide x 38.1m long) – Note hanging electrical easement through middle of block.  
Block 13, Section 11 – Main Property (Unit 1 next to Geelong Street)

The screenshot displays the ACTmapi Development web application interface. The browser address bar shows the URL: `app.actmapi.act.gov.au/actmapi/index.html?viewer=dev`. The page title is "ACTmapi | Development". A search bar is located in the top right corner.

The main map area shows a street grid with several blocks highlighted in yellow and orange. The highlighted blocks are labeled with numbers: 10, 11, 12, 13, 18, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200.

The sidebar on the left contains a "Block Dimensions Report" window. It includes a "Download Report" link and a "Download Report" button. The report text states: "Your report is ready to be retrieved. Click 'Download Report' link to retrieve your report." Below the text is a "Download Report" button.

The bottom of the screen shows the Windows taskbar with various application icons and the system clock displaying 3:40 PM on 19/09/2018.

# *Submission to ACT Inquiry into Commercial Rates*



# *Submission to ACT Inquiry into Commercial Rates*

