

Land Tax Calculation 2007-08

Data sourced from tables attached to e-mail from Peter Urban (22/12/09), unless otherwise specified

	NSW	Vic	Qld	WA	SA	Tas	ACT	Total	
General data									
Population	6,943,884	5,262,390	4,242,789	2,138,062	1,593,494	495,377	342,074	21,018,070	
Actual land tax rev (\$m)	1,939	968	610	491	375	71	73	4,526	
Using SRO data									
SRO Land Value (\$b)	244.8	194.0	122.2	110.1	38.8	8.2	8.7	726.8	
									Av. Tax Rate
to \$100,000	5.2%	7.6%	0.9%	2.2%	11.5%	21.9%	7.5%	5.2%	0.0%
to \$200,000	12.1%	22.0%	7.4%	11.7%	20.0%	24.4%	17.4%	14.5%	0.0%
to \$300,000	12.3%	9.7%	7.3%	12.9%	16.3%	12.8%	16.4%	11.1%	0.1%
to \$400,000	9.0%	7.5%	5.8%	8.3%	10.5%	7.9%	9.7%	8.0%	0.1%
to \$500,000	6.2%	5.9%	4.6%	6.9%	7.5%	5.1%	5.7%	6.0%	0.3%
to \$600,000	4.9%	4.7%	3.7%	5.5%	5.4%	3.3%	4.7%	4.8%	0.4%
to \$700,000	3.8%	3.8%	5.0%	4.7%	3.9%	2.5%	3.3%	4.1%	0.4%
to \$800,000	3.1%	3.1%	3.5%	3.8%	2.9%	1.9%	2.7%	3.2%	0.5%
to \$900,000	2.5%	2.6%	2.8%	3.3%	2.2%	1.5%	1.7%	2.7%	0.6%
to \$1,000,000	2.1%	2.3%	2.4%	2.8%	1.9%	1.2%	1.5%	2.3%	0.6%
to \$1,500,000	6.8%	7.1%	8.3%	9.1%	5.1%	3.8%	5.2%	7.3%	0.7%
to \$2,000,000	4.0%	3.8%	5.0%	5.0%	2.4%	2.3%	3.5%	4.2%	0.9%
to \$2,500,000	2.7%	2.4%	3.5%	3.0%	1.5%	2.1%	3.1%	2.7%	1.0%
to \$3,000,000	2.0%	1.7%	2.5%	2.1%	1.1%	1.3%	1.9%	2.0%	1.1%
above \$3,000,000	23.3%	15.7%	37.1%	18.6%	7.8%	8.1%	15.9%	21.8%	1.3%
Total	100.0%	99.9%	99.8%	99.9%	100.0%	100.1%	100.2%	99.9%	
Standardised Land Tax (\$m)									
to \$100,000	-	-	-	-	-	-	-	-	
to \$200,000	-	-	-	-	-	-	-	-	
to \$300,000	30.1	18.8	8.9	14.2	6.3	1.0	1.4	80.9	

to \$400,000	22.0	14.6	7.1	9.1	4.1	0.6	0.8	58.4
to \$500,000	45.5	34.4	16.9	22.8	8.7	1.3	1.5	131.1
to \$600,000	48.0	36.5	18.1	24.2	8.4	1.1	1.6	138.0
to \$700,000	37.2	29.5	24.5	20.7	6.1	0.8	1.1	120.0
to \$800,000	37.9	30.1	21.4	20.9	5.6	0.8	1.2	118.0
to \$900,000	36.7	30.3	20.6	21.8	5.1	0.7	0.9	116.2
to \$1,000,000	30.8	26.8	17.6	18.5	4.4	0.6	0.8	99.6
to \$1,500,000	116.5	96.5	71.1	70.2	13.9	2.2	3.2	373.6
to \$2,000,000	88.1	66.4	55.1	49.6	8.4	1.7	2.7	272.0
to \$2,500,000	66.1	46.6	42.9	33.1	5.8	1.7	2.7	198.9
to \$3,000,000	53.9	36.3	33.7	25.5	4.7	1.2	1.8	157.0
above \$3,000,000	741.5	396.4	590.6	266.5	39.3	8.6	17.9	2,060.8

Total	1,354.5	863.2	928.5	597.2	120.8	22.3	37.7	3,924.3
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Progressivity Factor	1.025	0.824	1.407	1.005	0.577	0.505	0.803	
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Relative capacity	1.045	0.879	1.172	1.496	0.406	0.242	0.591	1.000	-
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Using VG data

VG Land Value (\$b)	262.2	180.2	141.6	105.6	33.4	6.0	8.8	737.8
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to \$100,000	2.1%	7.2%	4.2%	0.8%	6.8%	28.6%	0.1%	4.0%	0.0%
to \$200,000	9.4%	17.4%	18.0%	7.7%	21.2%	30.1%	13.7%	13.5%	0.0%
to \$300,000	12.2%	14.5%	14.7%	12.6%	20.2%	11.4%	17.5%	13.7%	0.1%
to \$400,000	10.0%	12.2%	8.3%	9.1%	11.9%	6.7%	9.9%	10.1%	0.1%
to \$500,000	8.7%	7.9%	5.2%	7.4%	7.3%	4.4%	6.2%	7.5%	0.2%
to \$600,000	6.6%	5.6%	3.7%	6.3%	4.8%	2.6%	4.6%	5.6%	0.3%
to \$700,000	4.7%	4.7%	3.0%	5.3%	3.4%	2.2%	3.9%	4.4%	0.4%
to \$800,000	3.6%	3.7%	2.2%	3.7%	2.5%	1.4%	3.1%	3.3%	0.5%
to \$900,000	2.8%	2.8%	1.8%	3.6%	2.0%	1.2%	1.9%	2.7%	0.6%
to \$1,000,000	2.3%	2.1%	1.8%	3.1%	1.7%	1.1%	1.8%	2.2%	0.6%
to \$1,500,000	7.0%	6.1%	5.1%	9.2%	5.6%	3.1%	6.6%	6.6%	0.8%
to \$2,000,000	4.5%	3.1%	3.6%	5.5%	2.9%	1.7%	5.0%	4.0%	0.9%
to \$2,500,000	3.2%	2.0%	2.5%	3.4%	1.8%	1.2%	3.9%	2.7%	1.0%
to \$3,000,000	2.4%	1.3%	1.9%	2.6%	1.3%	0.7%	2.6%	2.0%	1.1%
above \$3,000,000	20.7%	9.3%	23.8%	19.7%	6.6%	3.4%	19.3%	17.6%	1.6%

Total	100.2%	99.9%	99.8%	100.0%	100.0%	99.8%	100.1%	99.9%
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Standardised Land Tax (\$m)

to \$100,000	-	-	-	-	-	-	-	-
to \$200,000	-	-	-	-	-	-	-	-
to \$300,000	25.5	20.9	16.7	10.6	5.4	0.5	1.2	
to \$400,000	20.4	17.2	9.2	7.5	3.1	0.3	0.7	
to \$500,000	53.8	33.7	17.4	18.5	5.8	0.6	1.3	
to \$600,000	57.5	33.6	17.5	22.1	5.3	0.5	1.3	
to \$700,000	45.7	31.5	15.8	20.8	4.2	0.5	1.3	
to \$800,000	45.7	32.4	15.1	19.0	4.1	0.4	1.3	
to \$900,000	43.3	29.9	15.1	22.5	3.9	0.4	1.0	
to \$1,000,000	36.5	23.0	15.5	19.8	3.4	0.4	1.0	
to \$1,500,000	139.9	84.0	55.3	74.2	14.3	1.4	4.4	
to \$2,000,000	107.5	51.0	46.6	53.0	8.8	0.9	4.0	
to \$2,500,000	82.7	35.6	35.0	35.4	5.9	0.7	3.4	
to \$3,000,000	66.7	24.9	28.6	29.2	4.6	0.4	2.4	
above \$3,000,000	861.0	266.7	536.8	330.7	35.0	3.2	27.0	
Total	1,586.3	684.4	824.6	663.3	104.0	10.5	50.3	3,923.4
Progressivity Factor	1.138	0.714	1.095	1.181	0.585	0.329	1.075	
Relative capacity	1.224	0.697	1.041	1.662	0.350	0.114	0.788	1.000

Summary

Table 2 of submission

Progressivity factor								
SRO	1.025	0.824	1.407	1.005	0.577	0.505	0.803	
VG	1.138	0.714	1.095	1.181	0.585	0.329	1.075	

Relative capacity

SRO	1.045	0.879	1.172	1.496	0.406	0.242	0.591	
VG	1.224	0.697	1.041	1.662	0.350	0.114	0.788	

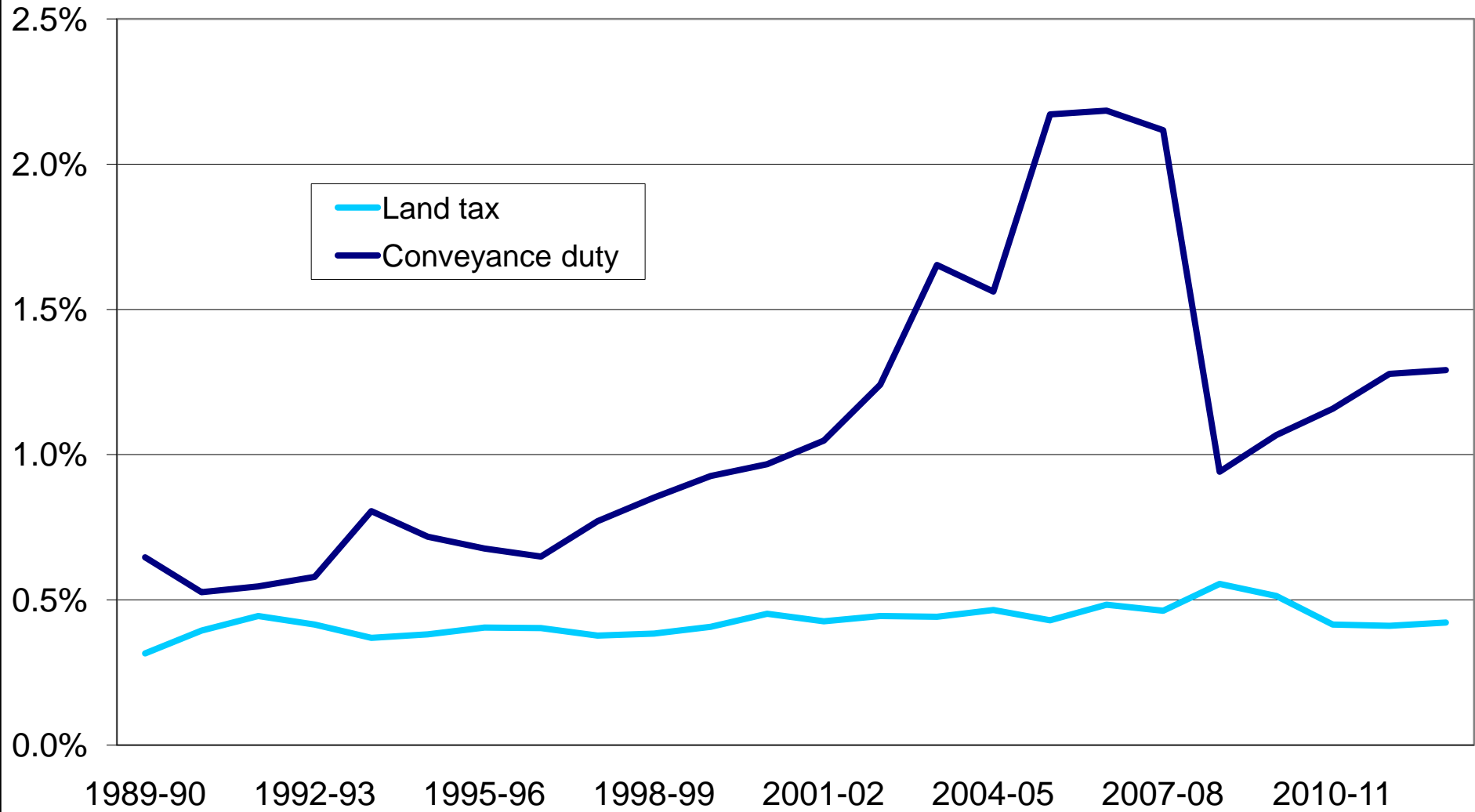
Assessed revenue (\$m)

SRO	1,562	995	1,071	689	139	26	43	4,526
VG	1,830	789	951	765	120	12	58	4,526

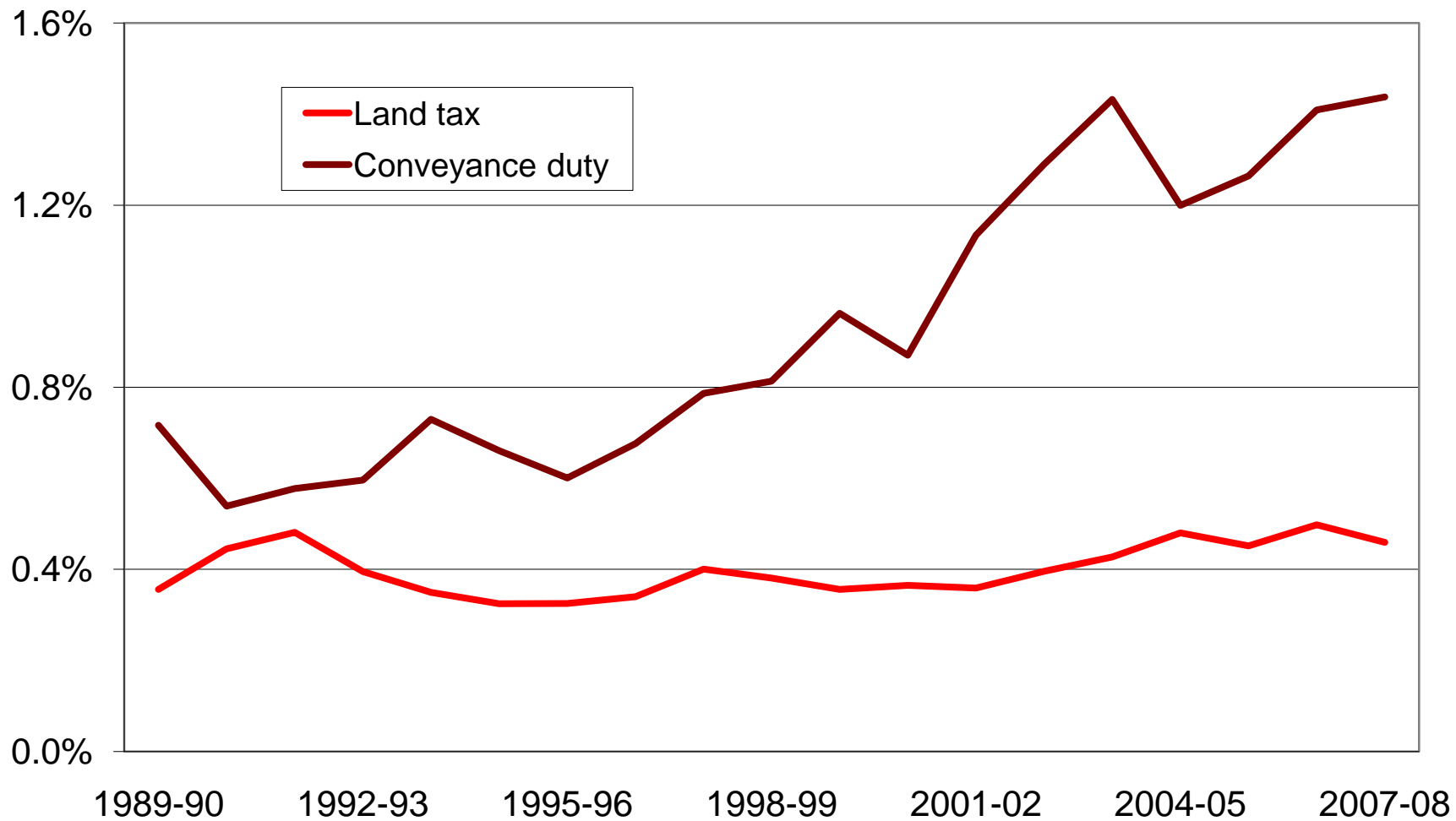
Table 1 of submission

Needs (\$m)								
SRO	-67	138	-157	-228	204	81	30	1.E-12
VG	-335	344	-38	-305	223	95	16	5.E-13

Property taxes as a share of Household Income Western Australia

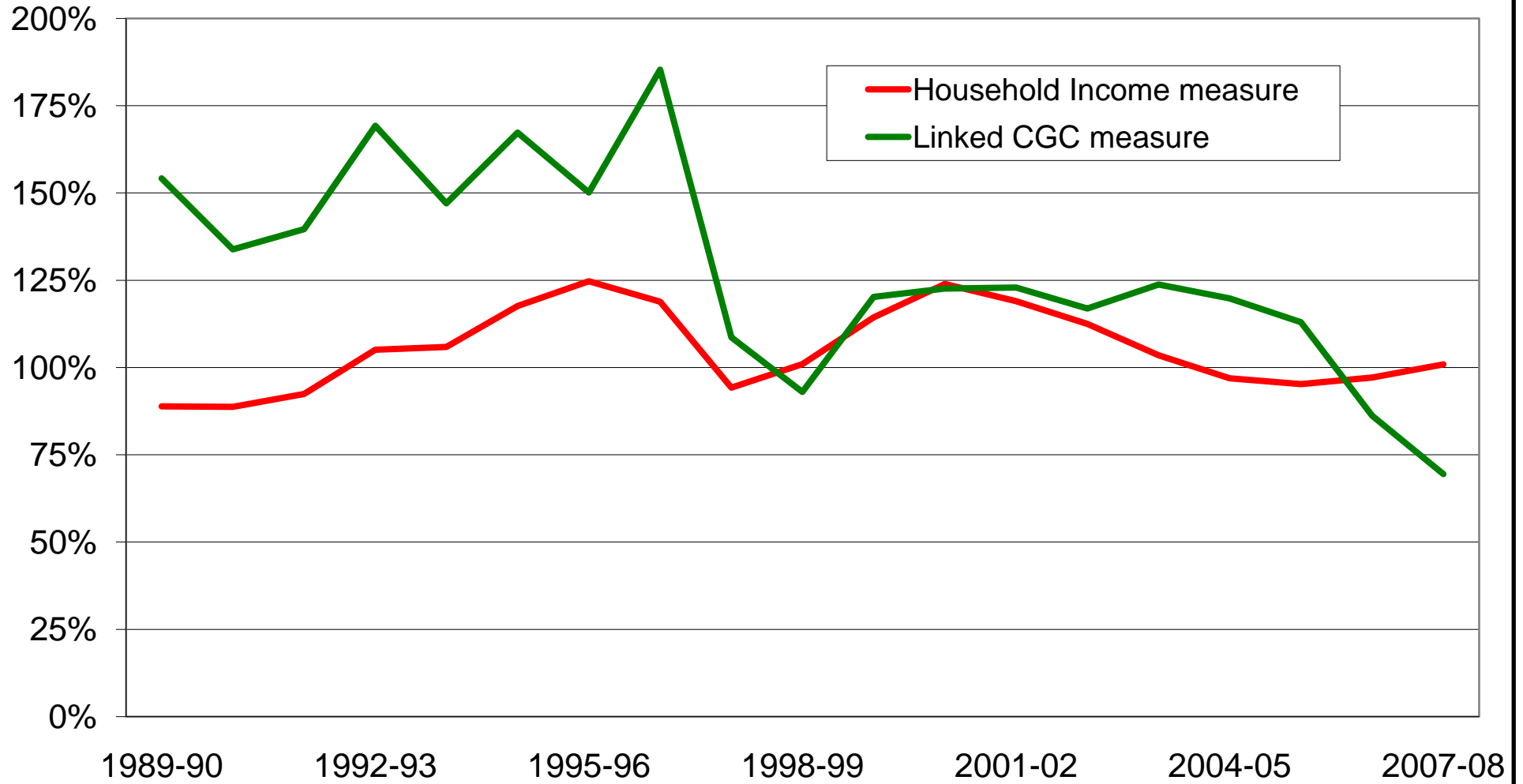


Property taxes as a share of Household Income Australian States and Territories



Western Australia's Land Tax Effort

All States = 100



Data for Charts	1989-90	1990-91	1991-92	1992-93	1993-94
Actual land tax (\$m) <i>from CGC reports</i>					
NSW	627.4	789.9	827.7	549.2	519.1
Vic	328.7	444.3	486.0	502.2	416.8
Qld	143.6	202.2	236.2	217.0	211.1
WA	104.3	129.4	149.6	146.0	139.7
SA	71.9	76.0	75.8	75.3	77.5
Tas	20.9	26.8	27.8	27.0	28.7
ACT	9.6	12.9	18.6	22.6	29.3
NT	-	-	-	-	-
Total	1,306	1,682	1,822	1,539	1,422

Actual conveyance duty (\$m) <i>from CGC reports</i>					
NSW	994	774	875	886	1,210
Vic	749	535	525	528	673
Qld	437	351	374	430	490
WA	213	173	184	204	305
SA	152	132	134	160	177
Tas	35	33	35	41	46
ACT	36	30	47	54	49
NT	15	9	12	20	23
Total	2,631	2,036	2,185	2,323	2,973

Household Income (\$m) <i>from ABS 5220.0</i>					
WA	33,015	32,795	33,640	35,185	37,826
Total	367,284	378,007	378,602	389,779	407,585

Data for Chart 2

Western Australia Tax/Hi	1989-90	1990-91	1991-92	1992-93	1993-94
Land tax	0.32%	0.39%	0.44%	0.41%	0.37%
Conveyance duty	0.65%	0.53%	0.55%	0.58%	0.81%

Data for Chart 3

Australia Tax/Hi	1989-90	1990-91	1991-92	1992-93	1993-94
Land tax	0.36%	0.44%	0.48%	0.39%	0.35%
Conveyance duty	0.72%	0.54%	0.58%	0.60%	0.73%

WA land tax effort

Most recently published by CGC <i>from</i>	138.2%	120.0%	125.2%	151.7%	132.9%
Prior to revision <i>from</i>	138.2%	120.0%	125.2%	151.7%	131.8%

Data for Chart 4

WA land tax effort					
Household Income measure	88.8%	88.7%	92.4%	105.1%	105.8%
Linked CGC measure	154.2%	133.9%	139.7%	169.2%	147.0%

1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
505.9	570.0	673.5	914.8	948.0	900.0	928.8
398.9	398.3	437.1	531.6	474.7	479.3	595.1
208.3	240.2	238.4	222.0	232.4	222.8	225.9
156.1	180.5	187.7	186.6	197.9	227.0	256.8
73.9	70.6	72.4	142.8	132.6	133.3	140.3
30.6	29.7	27.5	28.3	25.8	27.5	26.6
28.8	29.5	32.2	34.0	32.2	30.9	31.9
-	-	-	-	-	-	-
1,403	1,519	1,669	2,060	2,044	2,021	2,205

1,128	1,154	1,530	1,829	1,916	2,406	2,267
636	626	715	929	1,006	1,294	1,284
491	450	509	574	653	767	700
293	302	302	382	439	517	549
183	168	165	202	223	313	295
48	45	39	42	41	47	58
50	38	36	55	54	83	79
27	25	27	36	33	38	28
2,857	2,808	3,324	4,048	4,364	5,465	5,259

40,934	44,574	46,519	49,468	51,474	55,769	56,781
432,636	467,779	491,648	514,667	536,586	567,889	604,408

1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
0.38%	0.40%	0.40%	0.38%	0.38%	0.41%	0.45%
0.72%	0.68%	0.65%	0.77%	0.85%	0.93%	0.97%

1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
0.32%	0.32%	0.34%	0.40%	0.38%	0.36%	0.36%
0.66%	0.60%	0.68%	0.79%	0.81%	0.96%	0.87%

151.2%	135.7%	167.5%	105.7%	93.9%	121.4%	123.8%
			2003U	2004R	2006U	2007U

151.2%	135.7%	167.5%	98.2%	90.5%	121.4%	123.8%
				2003U	2004R	2006U

1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
117.6%	124.7%	118.9%	94.2%	100.9%	114.4%	123.9%
167.3%	150.1%	185.3%	108.6%	93.0%	120.3%	122.6%

2001-02 2002-03 2003-04 2004-05 2005-06 2006-07 2007-08

1,020.0 1,136.4 1,355.4 1,646.3 1,719.8 2,037.9 1,938.6
 588.1 734.1 831.5 937.6 873.9 1,084.7 968.1
 231.1 278.7 313.4 418.8 404.5 485.3 609.5
 263.5 298.5 322.7 362.6 366.4 450.6 490.6
 139.9 157.4 197.8 256.2 291.1 332.1 375.3
 26.4 27.8 27.4 43.6 49.1 62.0 70.7
 33.2 40.6 49.6 55.7 58.6 67.3 73.0
 - - - - - - -
 2,302 2,674 3,098 3,721 3,763 4,520 4,526

3,119 3,677 3,916 3,282 3,237 4,153 3,938
 1,885 2,116 2,442 2,169 2,510 2,847 3,586
 1,056 1,382 1,863 1,728 1,949 2,542 2,920
 647 833 1,207 1,218 1,850 2,037 2,243
 354 428 578 565 600 721 909
 71 94 129 126 134 156 204
 117 149 188 141 170 232 264
 35 43 64 74 82 107 112
 7,284 8,723 10,388 9,303 10,533 12,797 14,177

61,755 67,154 73,016 77,996 85,190 93,247 105,940
 642,133 676,358 725,310 775,615 833,319 908,058 986,089

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
0.43%	0.44%	0.44%	0.46%	0.43%	0.48%	0.46%
1.05%	1.24%	1.65%	1.56%	2.17%	2.18%	2.12%

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
0.36%	0.40%	0.43%	0.48%	0.45%	0.50%	0.46%
1.13%	1.29%	1.43%	1.20%	1.26%	1.41%	1.44%

124.1% 116.9% 123.8% 119.8% 113.0% 86.2% 69.5%
 2008U 2009U 2009U 2009U 2009U 2009U 2009U

124.1% 118.0%
 2007U 2008U

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
119.0%	112.5%	103.5%	96.9%	95.2%	97.1%	100.9%
122.9%	116.9%	123.8%	119.8%	113.0%	86.2%	69.5%

2008-09 2009-10 2010-11 2011-12 2012-13

from WA Mid Year Review

650.0	622	529	555	611
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from WA Mid Year Review

1,102	1,293	1,474	1,726	1,868
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escalated by projected growth in employment and wages from WA Mid Year Review

117,102	121,163	127,285	135,030	144,633
1,044,583				

2008-09	2009-10	2010-11	2011-12	2012-13
0.56%	0.51%	0.42%	0.41%	0.42%
0.94%	1.07%	1.16%	1.28%	1.29%