



ACT
Government

Chief Minister, Treasury and
Economic Development

2026-27 Budget

Aggregate Land Value for 2026-27 General Rates Settings

Aggregate land value for 2026-27 general rates settings

The following tables contain aggregate land value data used to determine 2026-27 general rates settings.

Residential non-unit	Tax base		Tax rates		Revenue	
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
	Number of properties		Fixed charge (\$)		Fixed charge revenue (\$)	
Per property	119,236	119,236	926	884	110,412,536	105,404,624
AUV thresholds (\$)	Aggregate AUV by threshold (\$)		Variable tax rates (%)		Revenue by AUV threshold (\$)	
below \$150,000	17,881,488,620	17,881,602,880	0.2708	0.2842	48,423,071	50,819,515
150,001 to 300,000	17,814,199,521	17,835,337,921	0.3502	0.3676	62,385,327	65,562,702
300,001 to 450,000	16,272,107,076	16,823,585,440	0.4330	0.4545	70,458,224	76,463,196
450,001 to 600,000	9,581,314,722	10,981,514,327	0.4713	0.4947	45,156,736	54,325,551
600,001 to 750,000	4,908,519,987	5,661,519,815	0.4792	0.5029	23,521,628	28,471,783
750,001 to 1,000,000	4,256,230,401	4,976,880,554	0.4832	0.5071	20,566,105	25,237,761
above 1,000,000	5,159,821,797	6,160,812,364	0.5734	0.6018	29,586,418	37,075,769
Totals	75,873,682,124	80,321,253,301			300,097,509	337,956,278
Average (\$)	636,332	673,633			3,442.84	3,718.35
Change (%)		5.86%				8.00%

Residential unit	Tax base		Tax rates		Revenue	
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
	Number of properties		Fixed charge (\$)		Fixed charge revenue (\$)	
Per property	75,908	75,908	985	943	74,769,380	71,581,244
AUV thresholds (\$)	Aggregate AUV by threshold (\$)		Variable tax rates (%)		Revenue by AUV threshold (\$)	
below 600,000	2,618,818,718	2,637,542,503	0.5481	0.6400	14,353,745	16,880,272
600,001 to 2,000,000	3,397,258,208	3,506,433,325	0.6669	0.7787	22,656,315	27,304,596
2,000,001 to 3,650,000	1,776,071,199	1,840,760,786	0.7767	0.9070	13,794,745	16,695,700
3,650,001 to 4,850,000	739,996,607	762,613,736	0.8265	0.9651	6,116,072	7,359,985
above 4,850,000	2,171,263,390	2,244,662,745	0.8697	1.0156	18,883,478	22,796,795
Totals	10,703,408,123	10,992,013,095			75,804,355	91,037,349
Average (\$)	141,005	144,807			1,983.63	2,142.31
Change (%)		2.70%				8.00%

Commercial	Tax base		Tax rates		Revenue	
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
	Number of properties		Fixed charge (\$)		Fixed charge revenue (\$)	
Per property	6,931	6,931	3,355	3,623	23,253,505	25,111,013
AUV thresholds (\$)	Aggregate AUV by threshold (\$)		Variable tax rates (%)		Revenue by AUV threshold (\$)	
below 150,000	793,082,585	793,535,664	3.6560	3.9634	28,995,099	31,450,993
150,001 to 275,000	371,061,287	372,645,146	4.2235	4.5786	15,671,773	17,061,931
275,001 to 600,000	668,208,616	673,556,786	5.8024	6.2902	38,772,137	42,368,069
600,001 to 5,000,000	2,203,158,852	2,228,374,195	5.8660	6.3592	129,237,298	141,706,772
above \$5,000,000	1,265,839,418	1,216,302,798	5.9670	6.4687	75,532,638	78,678,979
Totals	5,301,350,758	5,284,414,589			288,208,946	311,266,743
Average (\$)	764,875	762,432			44,937.59	48,532.36
Change (%)		-0.32%				8.00%

Rural	Tax base		Tax rates		Revenue	
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
	Number of properties		Fixed charge (\$)		Fixed charge revenue (\$)	
Per property	174	174	199	205	34,626	35,670
	Aggregate AUV (\$)		Variable tax rates (%)		Variable revenue (\$)	
By AUV	279,397,200	318,995,450	0.0492	0.0445	137,463	141,953
Average (\$)	1,605,731	1,833,307			989.02	1,020.82
Change (%)		14.17%				3.22%

Notes:

- Revenue totals in these tables are different to Budget estimates and actual outcomes due to the following:
 - there are changes to the collections of rateable parcels of land through the year; and
 - revenue totals in the tables above do not factor in revenue forgone from concessions and rebates.
- Increases in average rates for rural properties does not exactly match WPI growth (3.25%) due to the rounding of tax rates.
- Some totals do not sum up due to rounding.