

**NOTE FOR READER PURSUANT TO SUPPLEMENTARY RESPONSE DATED 28 MAY 2024:**

The Uniting Church in Australia and the Synod cautions readers that the Refined State Revenue Office List of land identifier records (**Refined SRO List**) is not a reliable indication of Synod land holdings in respect of churches / congregations (and associated holdings) and that the aggregate Taxable Value of [\$214,329,721] derived from the Refined SRO List is not a reliable estimate of financial value. Readers are referred to paragraphs 186 to 189 and 192 to 203 of the Synod's Response to Yoorrook's Request for Information dated 4 April 2024 and to paragraphs 1 to 8 of its Supplementary Response dated 9 April 2024 under which the Refined SRO List was submitted.

The Uniting Church in Australia and Synod acknowledge that whilst the Synod is not in law a successor in title to churches which came to form the Uniting Church (**predecessor churches**), land listed in the Refined SRO List includes lands received by predecessor churches for little or no consideration in the early post colonisation period and from donations from predecessor church members (through living trusts or deceased estates), and lands purchased by predecessor churches using their own money for fair market value. It also includes lands received by the Uniting Church since its establishment in 1977 from donations from church members (through living trusts or deceased estates) and lands purchased by the Uniting Church since 1977 using its own monies for fair market value. The Uniting Church has not received any land grant for little or no consideration since 1977.



ANNEXURE: SUPPLEMENTARY RESPONSE TO YOORROOK'S REQUESTS FOR INFORMATION

1. The Synod refers to the Annexure: Response to Yoorrook's Requests for Information (**Response**) produced to Yoorrook on 4 April 2024 under Yoorrook's Notice to Produce (numbered NTP-003-044).
2. This supplementary response is produced to Yoorrook under Yoorrook's Notice to Produce (numbered NTP-003-045).
3. In providing this supplementary response, the Synod acknowledges the Traditional Owners throughout Australia. The Synod pays its respects to Elders past and present.
4. For convenience, this supplementary response adopts the terminology used in the Response.
5. The list being prepared by the Synod as referred to in paragraph 203 of the Response relating to Request 5 of Yoorrook's requests for information, being a list which details all parcels of PTV's church / Congregations (and associated land holdings) assessed by the SRO as at 31 December 2022, whether exempt or liable for land tax, and for those where any land or capital improved value held by the statutory body such as council or the SRO is displayed, has now been completed.¹
6. Yoorrook will see from this list (which is subject to the Synod's claim for a non-publication order made in the covering letter to this supplementary response) that:
 - (a) for many Uniting Church properties, a financial value is not held by the SRO, most often due to the land tax or rates exempt status of them;
 - (b) some of the assessments break a property down into subset components that do not align with separate titles in order for the SRO to assess values and hence land tax payable, or otherwise on a basis proportionate to the use of the property being exempt or otherwise taxable; and
 - (c) of the 1979 property identifiers recorded by the SRO, only 1211 are for PTV's church / Congregations (and associated land holdings) and only 473 (or 39.1%) of them have value information associated with them. Those values are recorded by the SRO not by the Uniting Church and the Uniting Church cannot therefore vouch for the accuracy of this information.
7. The list demonstrates the gaps in the value information the Synod has available, and the complexity of assessing its church / Congregations (and associated land holdings) in the manner requested by Yoorrook.
8. In light of the matters discussed above and at paragraphs 192 to 202 of the Response, the Synod is unable to provide a best estimate of the financial value of its present churches / congregations (and associated land holdings). For 39.1% of the properties listed in the SRO's assessment as at 31 December 2022, the land value is \$214,329,721 on the SRO's assessment.

Dated: 9 April 2024

¹ Refined SRO list 2023 PTV's church / Congregation (and associated land holdings) assessed by SRO at 31.12.2022 [UCA.5011.0001.0114]. The codes shown in Column F of the list are the SRO's internal codes, where 'SEC 9' stands for 'land exempt from land tax', 'CHR' stands for 'used for charitable purposes exempt from land tax' and 'PPL' stands for 'primary production land exempt from land tax'. The PPL code, where shown, has been incorrectly applied by the SRO; the Synod is working with the SRO to correct this and other errors in the classification of some properties.