



Decision and Reasons for Decision

Citation:	<i>Usher and Department of Natural Resources and Mines</i> [2014] QICmr 51 (19 December 2014)
Application Number:	311909
Applicants:	Usher
Respondent:	Department of Natural Resources and Mines
Decision Date:	19 December 2014
Catchwords:	ADMINISTRATIVE LAW – RIGHT TO INFORMATION – REFUSAL OF ACCESS – NONEXISTENT OR UNLOCATABLE DOCUMENTS – information relating to valuations of a residential property – applicants contend further relevant documents exist – whether there are reasonable grounds to be satisfied that documents do not exist – whether all reasonable steps have been taken to locate documents – whether access to documents can be refused – sections 47(3)(e) and 52(1) of the <i>Right to Information Act 2009</i> (Qld)

REASONS FOR DECISION

Summary

1. The applicants applied to the Department of Natural Resources and Mines (**Department**) under the *Right to Information Act 2009* (Qld) (**RTI Act**) for information relating to valuations of their residential property (**Property**).
2. The Department located 31 pages relevant to the access application and granted the applicants access to 29 full pages and 2 pages with only signatures deleted.
3. The applicants applied to the Office of the Information Commissioner (**OIC**) for external review of the Department's decision on the basis that the Department had not located all relevant documents.
4. For the reasons set out below, I vary the Department's decision¹ and find that access to the documents sought on external review may be refused under section 47(3)(e) of the RTI Act as I am satisfied that:
 - the Department has taken all reasonable steps to locate relevant documents that should be in its possession; and
 - there are reasonable grounds to be satisfied that the remaining documents sought by the applicants do not exist.²

¹ During the external review, the Department located one further relevant document and provided a copy of this document to the applicants, subject to the deletion of a signature.

² Sections 47(3)(e) and 52(1)(a) of the RTI Act.

Background

5. In May 2013, the applicants lodged an objection to the Property's land valuation dated 1 October 2012 with the Valuer-General (**Objection**). The Valuer-General assessed the Objection and decided that the valuation amount would remain unaltered. The applicants subsequently appealed that decision to the Land Court of Queensland.
6. Significant procedural steps relating to the access application and external review are set out in the Appendix.

Reviewable decision

7. The decision under review is the Department's decision dated 6 January 2014.

Evidence considered

8. Evidence, submissions, legislation and other material considered in reaching this decision are disclosed in these reasons (including in the footnotes and Appendix).

Issue for determination

9. The issue for determination in this review is whether access to the documents sought by the applicants on external review may be refused under section 47(3)(e) of the RTI Act on the basis that the requested information is nonexistent or unlocatable as set out in section 52 of the RTI Act.

Relevant law

10. Under the RTI Act, a person has a right to be given access to documents of an agency.³ However, this right is subject to other provisions of the RTI Act including the grounds on which an agency may refuse access to documents.⁴ Access to a document may be refused if the document is nonexistent or unlocatable.⁵ A document is nonexistent if there are reasonable grounds to be satisfied the document does not exist (for example, where it was never created). A document is unlocatable if it has been, or should be, in the agency's possession and all reasonable steps have been taken to find the document but the document cannot be found.
11. The RTI Act is silent on how an agency can be satisfied that a document does not exist. However, the Information Commissioner has explained that, to be satisfied that a document does not exist, an agency must rely on its particular knowledge and experience, having regard to various key factors including:⁶
 - the administrative arrangements of government
 - the agency's structure
 - the agency's functions and responsibilities (particularly with respect to the legislation for which it has administrative responsibility and the other legal obligations that fall to it)
 - the agency's practices and procedures (including, but not exclusive to, its information management approach); and

³ Section 23 of the RTI Act.

⁴ As set out in section 47 of the RTI Act.

⁵ Sections 47(3)(e) and 52 of the RTI Act.

⁶ *PDE and The University of Queensland* (Unreported, Queensland Information Commissioner, 9 February 2009) (**PDE**). Although *PDE* concerned the application of section 28A of the now repealed *Freedom of Information Act 1992* (Qld), the requirements of that section are replicated in section 52 of the RTI Act; see *Pryor and Logan City Council* (Unreported, Queensland Information Commissioner, 8 July 2010).

- other factors reasonably inferred from information supplied by the applicant including:
 - the nature and age of the requested document/s; and
 - the nature of the government activity to which the request relates.
12. By considering the above factors, an agency may decide that a particular document was not created because, for example, the agency's recordkeeping processes do not require creation of the document. Where circumstances to account for a nonexistent document are adequately explained, it will not be necessary for the agency to conduct searches. If however, searches are relied on to conclude a document is nonexistent, the agency must demonstrate that it has taken *all reasonable steps* to locate the documents.⁷
13. Whether all reasonable steps have been taken to locate documents will depend on the circumstances of each case. However, this will be informed by the key factors listed above, particularly the agency's recordkeeping and document retention practices and procedures.
14. On external review, the respondent agency has the onus of establishing that the decision was justified or that the Information Commissioner should give a decision adverse to the applicant.⁸ However, if an applicant contends that all relevant documents have not been located, there is a practical onus on the applicant to provide reasonable grounds to believe that the agency has not discharged the obligation to locate all relevant documents.

Findings

What are the terms of the access application?

15. The terms of an access application set the parameters for an agency's search efforts and therefore, are of primary importance in any sufficiency of search review. In this instance, the terms of the access application were convoluted and difficult to comprehend.⁹ This made it difficult for both the Department and OIC to define the precise scope of the application – to ascertain with certainty exactly what documentary information it was to which the applicants sought to obtain access. Undertaking this task was made no easier by the applicants, who when asked by the Department and OIC to assist in clarifying their request sought instead to enlarge the scope of the application,¹⁰ or introduce further details which only compounded the initial confusion.¹¹

⁷ PDE at [49] and [53]. See also section 130(2) of the RTI Act.

⁸ Section 87 of the RTI Act.

⁹ The access application was couched in relatively wordy terms, and framed in five parts, most of which were then further broken down into complex subparagraphs.

¹⁰ The '*terms of an application will set the parameters for an agency's search efforts... an applicant cannot unilaterally expand the terms of an application*': *Fennelly and Redland City Council* (Unreported, Queensland Information Commissioner, 21 August 2012) at [15] citing *Robbins and Brisbane North Regional Health Authority (1994) 2 QAR 30* and *Cannon and Australian Quality Egg Farms Limited (1994) 1 QAR 491*.

¹¹ Indeed, so complex was the wording of the access application, the Department originally issued the applicants with a non-compliance notice on the basis that it did not provide sufficient information concerning the document to enable a responsible officer of the agency to identify the documents sought (section 24(2)(b) of the RTI Act). The Department, in my view, would have been quite justified in reaching a noncompliance decision on this basis. Nevertheless, after fruitlessly attempting to have the applicants' clarify their request, the Department eventually decided to accept the application. While this was done in good faith and in accordance with the objectives of the RTI Act, it made OIC's task on external review difficult, obliging us to consider as 'processable' patently indecipherable parts of the application, in addition to those parts that were more clearly made out. I should note, however, that OIC did during the course of this review contemplate adopting the Department's initial approach under section 33(5) of the RTI Act. Ultimately, however, OIC elected not to pursue this course of action as the vast majority of external reviews are resolved through cooperation of the parties. OIC was therefore hopeful of being able to negotiate productively with both the applicants and the Department, so as to reach an informal resolution of the matter.

16. On external review, OIC ascertained that the applicants were concerned that the Department had not located documents:
- showing valuation calculations relating to the Property (**Part 1**)
 - showing the meaning of various codes (eg. SMA and S/C) used in the released documents (**Part 2**); and
 - relating to the Objection and the Valuer-General's decision on the Objection (**Part 3**).
17. To the extent possible, given the difficulties outlined at paragraph 15 above, I consider below whether these documents fall within the scope of the original application and whether the Department has taken all reasonable steps to locate documents of that description.

Part 1: calculation documents

18. Before discussing this part of the applicants' request, it is useful to briefly outline the Department's valuation role and methods. The Valuer-General provides statutory land valuations for all rateable properties in Queensland in accordance with the *Land Valuation Act 2010* (Qld). The way in which these valuations are computed was canvassed by the Department in various submissions¹² which accord with the following excerpts from the Department's Statutory Valuation Procedures and Practices manual:¹³

*The annual valuation process employs **mass appraisal methodology**, which is an effective and legitimate method for the creation of new values in an efficient and timely manner.*

...

*The Act requires the Valuer-General to make a valuation... as at a set valuation day or date of valuation. The Act further requires that a valuation record be amended or created in particular circumstances. The Valuer-General has the legislative authority to amend, create or cancel a valuation, and this action is called a **maintenance valuation**.*

...

*A statutory valuation, similar to a market valuation, is arrived at through the application of sales evidence that is reflective of the market as at the applicable date of valuation or day of valuation. **An annual valuation will, by necessity, use mass appraisal techniques to derive a valuation while a maintenance valuation will be individually assessed as at the time of the relevant action. Similarly, objections and appeals are targeted at individual valuations.***

...

*Annual valuations are derived by the application of market based movements (known as **factors**) to the existing valuations of groupings of similar properties known as sub market areas. The market movements or factors are supported by the valuation of benchmark properties, which are representative valuations within each sub market area.*

[my emphasis]

19. In summary terms, OIC understands¹⁴ the valuation process to operate as follows:
- each year, a factor (eg. a percentage increase/decrease) is calculated for a particular area, based on certain key sales data
 - this factor is then applied to the previous year's valuation amounts for all properties in the area, ie. adjusting them all by the same percentage increase or decrease

¹² Telephone conversations dated 6 March 2014, 14 March 2014, 11 July 2014 and submission dated 18 September 2014.

¹³ Parts 1.4, 1.5, 3.2, 8.4 and the introduction to part 8 of the Department's Statutory Valuation Procedures and Practices under the *Land Valuation Act 2010* (April 2011).

¹⁴ An understanding based on the Department's submissions and Statutory Valuation Procedures and Practices manual.

- maintenance valuations may occur outside the annual revaluation process where properties are subject to certain events, eg. subdivision; and
 - manual adjustments may be made to a specific property at the time of annual revaluation.
20. In short, then, what generally occurs is that the Department undertakes a blanket or 'mass appraisal' calculation across a given area, using certain broad data points. This generates a percentage factor, which is then applied to the existing valuations of individual properties within the 'mass valued' area, so as to arrive at an updated valuation.
21. The Department disclosed 31 pages of information to the applicants concerning the valuation of the Property. These pages show basic property information and the change in valuations over approximately 10 years. The released information also included a record of a Maintenance valuation in 2003, when the property was reconfigured. The applicants, however, are not satisfied with this released information.
22. Firstly, they contend that the Department has not identified all information concerning the valuation of the Property. I have dealt with that issue at paragraphs 26 to 30 below. Secondly, the applicants argue that the Department ought also have searched for, and dealt with, information relating to the 'mass appraisal' process. In this latter regard, the applicants argue that as the mass appraisal calculations are subsequently applied to their Property, they fall within the scope of their application.¹⁵ The Department submits that the scope of the original application does not extend to mass appraisal calculations.¹⁶
23. The core of this latter issue is whether documents relating to the 'mass appraisal' process can be said to fall within the scope of the applicants' access application. If yes, then the Department cannot be said to have discharged the obligation incumbent on it to identify and deal with all responsive documents concerning this part of the applicants' application. If no, then the Department will bear no search obligations as regards this information; such obligations having never been triggered, for the simple reason that relevant information was never actually requested in the applicants' access application.
24. Having considered the terms of the access application, and the applicants' submissions on external review, I am satisfied that the mass appraisal documents are not within the scope of this review, for the simple reason that this information was not requested in the access application. The applicants relevantly requested information as it related to the valuation of their Property, not the general valuation process. Guided by the terms of the access application, the Department, as noted, located and dealt with 31 pages containing just that information – information concerning the valuation of the Property. Valuation information that does not directly concern the Property – such as, for example, valuation information concerning neighbouring properties, or the generalised mass appraisal process – does not comprise information concerning the Property. It therefore falls outside the scope of the access application. The Department, accordingly, was under no obligation to search for nor deal with it in dealing with the access application, and it is not in issue in this review.
25. I have informed the applicants that they may reapply to the Department for access to these mass appraisal documents (ie. documents that show how the factor is calculated for a particular area, rather than a specific property) under the RTI Act.¹⁷ However, I

¹⁵ Submission dated 28 October 2014.

¹⁶ Letter dated 18 September 2014.

¹⁷ The Department will still need to make an assessment of whether any relevant grounds of refusal under the RTI Act apply to these mass appraisal documents.

am satisfied that the scope of the original application does not extend to the mass appraisal documents.

26. The remaining question to be determined in Part 1 of this decision, therefore, is whether all reasonable steps have been taken to locate documents showing calculations specific to the applicants' Property, ie. records of the application of the factor to the Property for annual valuations and any manual or maintenance adjustments. (The Objection documents, which are also specific to the Property, are considered at Part 3 below).
27. The Department submits that:¹⁸
 - all documents relating to the applicants' specific Property are contained in its primary database, Queensland Valuation and Sales Database (**QVAS**), and have been provided to the applicants (eg. full property history documents)
 - while some valuers make notes while in the field, there is no requirement to do so and no relevant documents relating specifically to the Property exist in this case; and
 - the Department does not retain detailed notes or calculations of the type envisaged by the applicants for a residential property of this type.
28. The Department has also provided OIC with a signed certification that all relevant searches were conducted.¹⁹ There is nothing before me to cause me to doubt the veracity of this certification, and I accept it as accurate.
29. As for manual adjustments, there is no reasonable basis to expect documents concerning any such adjustments exist. This is because the specific field in QVAS to be completed where manual adjustments are undertaken (labelled '*Manual Adj At Reval*') is marked 'No' in all of the QVAS Property history documents.²⁰ There is nothing before me to suggest that these negative entries are anything other than accurate, which I consider permits the conclusion no manual adjustments were conducted and, consequently, no documents concerning such adjustments created.
30. Taking into account the:
 - extent and nature of the information that has been located by the Department and released to the applicant
 - Department's submissions about the mass appraisal system and the type of documents usually generated in relation to specific properties
 - searches conducted by the Department
 - signed certification provided to OIC by a senior Departmental officer; and
 - negative entries in the QVAS fields concerning manual adjustments.

I am satisfied that the Department has taken all reasonable steps to locate documents showing calculations specific to the applicants' Property, and/or that reasonable grounds exist to be satisfied no further documents exist. Access may therefore be refused on this basis.²¹

31. Prior to concluding this part of my reasons, I note for the sake of completeness the applicants' submission²² that, as a matter of government accountability, residents should be able to find out how valuations for their properties are calculated as they are

¹⁸ Telephone conversation with OIC dated 14 March 2014 and letter dated 18 September 2014.

¹⁹ Signed and dated 11 September 2014.

²⁰ Part of the original documents released to the applicants.

²¹ Sections 47(3)(e) and 52 of the RTI Act.

²² Application for external review dated 3 February 2014.

used for revenue generation purposes by applicable authorities (e.g. local governments or the Office of State Revenue).²³

32. I do not disagree. However, the issue I am presently called to determine is not whether the balance of the public interest favours release of mass appraisal information, but simply whether the Department has taken all reasonable steps to locate information as actually requested by the applicants, ie. information falling within the scope of the access application. If the Department has searched for, and dealt with, all such documents, then it has discharged its search obligations under the RTI Act and nothing further can be required of it. If it is the case that an applicant desires information additional to that requested in their access application, the applicant must, as noted above, lodge a fresh application to that effect.
33. In this case, for the reasons explained above, I am satisfied that the Department has located all *responsive* calculation documents, all of which it has disclosed.

Part 2: documents showing the meaning of various codes

34. The Department released 31 pages of printouts from QVAS which show the Property history. The applicants queried the meaning of various codes appearing in the printouts (eg. SMA and S/C) and submitted that this indicated the existence of further documents, such as a QVAS manual.
35. In an effort to assist the applicants, OIC made enquiries of the Department. A senior member of the valuation team of the Department explained that:
- he is not aware of any manual explaining the various codes used in QVAS
 - the codes are generally a matter of industry knowledge; and
 - the codes may also be verbally explained during on-the-job training.²⁴
36. I accept the above explanation, and consider it sufficient to dispose of the applicants' contention as to the existence of documents explaining the meaning of relevant codes, such as a training manual. Importantly, even if such a manual did exist, it would not, for reasons analogous to those set out at paragraph 24 above, comprise a document falling within the scope of the applicants' access application. This is because any such manual or other information explaining the meaning of industry-wide codes would comprise generalised information, and not information specifically relating to the applicants' Property; the latter being the only information captured by the applicant's access application, as properly construed.
37. In any event, even if my conclusions as to the scope of the access application were incorrect, I am nevertheless content that there are reasonable grounds to be satisfied no such manual nor explanatory materials exist in the Department's possession or under its control. As set out at paragraph 10 above, where circumstances to account for a nonexistent document are adequately explained, it will not be necessary for an agency to conduct searches. A senior member of the QVAS valuation team with considerable knowledge and experience has given direct evidence to the effect that the Department holds no manual explaining codes or abbreviations used in QVAS nor any other documents of this kind. As noted, I accept this evidence, which would provide a reasonable basis for me to be satisfied such documents do not exist.²⁵ I note, however, that the Department informally provided explanations for all codes queried by the applicants in the course of the review.²⁶

²³ Part 1.1 of the Department's Statutory Valuation Procedures and Practices manual.

²⁴ Telephone conversation with OIC on 11 July 2014.

²⁵ Sections 47(3)(e) and 52(1)(a) of the RTI Act.

²⁶ This was communicated to the applicants by way of a letter dated 10 October 2014.

Part 3: documents relating to the Objection process

38. The applicants requested all documents relating to the Objection. The Department submits that it retains the following types of documents in relation to an objection:²⁷
- the Objection
 - an Assessment of Objection for Defects Form²⁸
 - a Valuer Action Sheet
 - a Decision by Delegate; and
 - the Decision.
39. The applicants did not seek access to the Objection itself.²⁹ The Assessment of Objection for Defects Form was located and released on external review.³⁰ The Valuer Action Sheet and Decision by Delegate were part of the original documents released to the applicants.³¹ The Decision had already been released to the applicants in response to the Objection and was frequently referred to by the applicants, who were clearly in possession of a copy.³²
40. The specific sufficiency of search concern raised by the applicants related to a reference in the Decision on Objection to an ‘appropriate allowance’.³³ The applicants’ Objection submitted that various adverse impacts had not been taken into account in the valuation.³⁴ The Department’s decision on the Objection was that ‘*An **appropriate allowance** has already been made in the valuation for the disabilities as identified in the grounds of objection and no further change in the valuation has been made.*’ [my emphasis]
41. OIC made enquiries with the Department about the ‘appropriate allowance’ referred to in the Decision on Objection and any documents showing how it was calculated. A senior member of the valuation team explained that:³⁵

*The site valuation of this property compared to similarly sized nearby properties **suggest allowances have been made by Departmental valuers in the past.** With regard to the 1 October 2012 site valuation, [a Senior Valuer] has maintained relativity in values which reflects appropriate allowances, and therefore made **no specific additional allowances within the 1 October 2012 valuation.** Whilst [a Senior Valuer] can identify the history of change in values (already supplied), he **does not have direct knowledge of how previous valuers calculated their valuation** nor the quantum or methodology for individual allowances made for the variety of issues raised by Mr Usher. Our valuers when considering the site value for a parcel of land have regard to all issues that might suggest to a prudent purchaser that the issues are such that would materially affect the price paid for the land on the day of valuation. In this case, our valuers, experienced in these assessments would consider the obvious issues associated with traffic and associated noise; parking restriction (if any). [my emphasis]*

42. The Department’s submission indicates that the ‘appropriate allowance’ referred to in the Decision on Objection was calculated at some earlier point, but either there was no note taken of how it was calculated, or the Department is not now able to locate the document. While the Department’s publications clearly indicate that certain constraints

²⁷ Telephone call with OIC on 14 March 2014.

²⁸ Also referred to as a ‘Properly Made Report’.

²⁹ Applicants’ email to the Department dated 4 December 2013.

³⁰ As confirmed in letters to the applicants and the Department dated 28 March 2014.

³¹ Pages 1 to 2 of the released documents.

³² Dated 31 July 2013.

³³ Applicants’ emails to the Department dated 20 and 28 November 2013, applicants’ conversation with OIC on 7 February 2014, applicants’ email to OIC dated 11 February 2014.

³⁴ Applicants’ submission dated 14 February 2014.

³⁵ Department’s submission dated 3 October 2014.

on use are taken into consideration in reaching a valuation,³⁶ it does not necessarily follow that there is an itemised list made of the dollar amounts attributed to each of the adverse impacts for every property in Queensland.

43. It was clear throughout the review that the valuation process was not as exact a science as the applicants thought it should be. However:
- it is not within the Information Commissioner's jurisdiction under the RTI Act to consider the Department's processes in undertaking the valuation and objection process
 - the Department's submissions about the massed approach adopted as a result of the large amount of properties to be valued and the finite resources available is consistent with the searches indicating no documents showing an appropriate allowance exist; and
 - there is no evidence before me to suggest that the Department has provided misleading information to OIC on external review.
44. On the basis of the Department's explanation, and taking into consideration the knowledge and experience of the officers who provided the submissions, I consider there is a reasonable basis to be satisfied that a document showing the 'appropriate allowance' does not exist and access may therefore be refused.³⁷

DECISION

45. For the reasons set out above, I vary the decision under review and find that:
- the Department has taken all reasonable steps to locate the Part 1 documents showing valuation calculations specific to the Property
 - the Part 2 documents do not fall within the scope of the access application, and, in any event, there are reasonable grounds to be satisfied that both these and the Part 3 documents do not exist; and therefore
 - access to any further documents may be refused under sections 47(3)(e) and 52(1) of the RTI Act on the basis that they are nonexistent or unlocatable.
46. I have made this decision as a delegate of the Information Commissioner, under section 145 of the RTI Act.

JS Mead
Right to Information Commissioner

Date: 19 December 2014

³⁶ The Department's website provides: 'When determining statutory land values, our valuers... take into account physical attributes and constraints on use of the land' (<http://www.qld.gov.au/environment/land/title/valuation/considerations/> accessed 16 December 2014) and 'Why your neighbour's valuation may be different to yours... Your neighbour's land may have different physical characteristics that affect its value. For example, your neighbour's land might have poorer views, steeper topography or inferior access' (<http://www.qld.gov.au/environment/land/title/valuation/variation/> accessed 18 December 2014). See also part 9.5.1.2 of the Department's Statutory Valuation Procedures and Practices under the *Land Valuation Act 2010* (April 2011).

³⁷ Sections 47(3)(e) and 52 of the RTI Act.

APPENDIX Significant procedural steps

Date	Event
30 October 2013	The Department received an access application under the <i>Information Privacy Act 2009</i> (Qld) (IP Act).
8 November 2013	The Department advised the applicants that the access application was not limited to personal information and therefore, was not an application that could be made under the IP Act. The Department invited the applicants to respond by 22 November 2013.
20 November 2013	The applicants confirmed they wished to proceed under the RTI Act and ' <i>decided to vary and extend the scope and amend</i> ' their original application, changing it from approximately two paragraphs of written information to almost two pages of typed information.
25 November 2013	The applicants paid the application fee.
26 November 2013	The Department issued a noncompliance notice on the basis that sections 24(2)(b), (d) and (e) of the RTI Act had not been satisfied.
28 November 2013	The applicants emailed the Department in response to its noncompliance notice.
3 December 2013	The Department requested the applicants agree to a condensed scope so that the application could be processed.
4 December 2013	The applicants responded to the Department with a further amended scope. The access application was accepted by the Department.
6 January 2014	The Department issued its decision under the RTI Act.
3 February 2014	The applicants applied to OIC for external review.
4 February 2014	OIC requested a number of procedural documents from the Department.
4 February 2014	The Department provided the requested documents to OIC.
7 February 2014	Mr Usher and an OIC staff member discussed the terms of the access application and external review application.
11 February 2014	The applicants provided OIC with a copy of the Objection and made further submissions about the information sought.
13 February 2014	OIC notified the applicants and the Department that OIC had accepted the external review application. In the letter to the applicants, OIC confirmed that 'The agreed scope of your access application is set out on pages 2 and 3 of the Department's decision.'
17 February 2014	The applicants provided OIC with a copy of the Notice of Decision on Objection.
27 February 2014	The Department provided OIC with background information about the processing of the application and searches conducted and requested to speak with a valuer.
28 February 2014	In a telephone conversation, OIC encouraged Mr Usher to seek information through the concurrent Land Court process.
6 March 2014	OIC obtained information from a senior member of the valuation team concerning its valuation and record-keeping practices.
10 March 2014	The applicants provided a further submission to the OIC raising concerns about the meaning of abbreviations used in the released documents.
14 March 2014	OIC obtained further information from the Department concerning its valuation and record-keeping practices. The Department conducted a further search of QVAS for documents relating to the Objection and located one additional document.

20 March 2014	The Department confirmed to OIC that it was agreeable to release of the additional document.
28 March 2014	OIC wrote to the Department formally requesting release of the additional document and conveyed a preliminary view to the applicants.
9 April 2014	The applicants received a copy of the additional document.
14 April 2014	The applicants provided a written submission objecting to OIC's preliminary view.
8 May 2014	OIC conveyed a second preliminary view to the applicants.
15 May 2014	The applicants applied for an extension of time in which to provide a response to the second preliminary view. OIC granted an extension until 23 May 2014 for a response.
23 May 2014	The applicants provided a further submission responding to the second preliminary view.
25 May 2014	The applicants made a minor amendment to the submission received 23 May 2014.
11 July 2014	OIC obtained information from a senior member of the valuation team concerning its valuation and record-keeping practices.
15 July 2014	The applicants provided further information to OIC.
18 July 2014	The applicants provided further information to OIC.
6 August 2014	OIC requested further information from the Department.
18 September 2014	The Department provided OIC with further information about its valuation and record-keeping practices.
3 October 2014	OIC requested further information from the Department about the objection process and the Department responded.
10 October 2014	OIC conveyed a third preliminary view to the applicants.
28 October 2014	The applicants provided a written submission objecting to OIC's preliminary view.
18 November 2014	The applicants provided a further written submission objecting to OIC's preliminary view.