VOLUNTARY TRANSFER OF LAND CONCESSION 2010 - 2017

Objective Reference: A2678715

Reports and Attachments (Archives)

Attachment: Schedule VOL01

Authorising / Responsible

Officer:

Deborah Corbett-Hall Chief Financial Officer

Report Author: Thomas Turner

Team Leader Accounts Receivable and

Payments

PURPOSE

To request Council resolves to retrospectively accept the voluntary transfer of unencumbered land in full or part payment of rates and charges identified in the attached schedule VOL01 for overdue rates and charges.

BACKGROUND

Local government legislation provides an avenue for Councils to grant a concession to land owners to accept a transfer of unencumbered land in full or part payment of rates or charges. Unencumbered land is land that is clear of any mortgages, liens or debts.

In a review of voluntary transfer delegations, the Office of General Counsel provided advice that the Council resolution under which voluntary transfers were being actioned did not continue in effect after 1 July 2010 when the *Local Government Act* 1993 was repealed and replaced with the *Local Government Act* 2009.

A Council resolution is now required to make valid, and give effect to, all voluntary transfers that were accepted since 1 July 2010. All future applications for voluntary transfer of land will require separate Council resolutions that state each relevant ratepayer being granted the concession.

The properties put forward in the attached schedule VOL01 meet the requirements to be accepted as voluntary transfers.

ISSUES

The attached schedule VOL01 contains a list of 62 properties that have been accepted by Redland City Council as a voluntary transfer since January 2010.

The following table (1) lists the number of properties accepted each year and the total value of the concession given in accepting the land.

Table 1

Year	Total \$ Value of Concession	No. of Properties
2010	\$1,593.58	11
2011	\$497.36	3
2012	\$2,300.91	9
2013	\$7,490.40	15
2014	\$3,814.78	11
2015	\$1,902.30	4
2016	\$1,784.11	9
Total	\$19,383.44	62

Table 2 provides detail of the site value and zoning of the accepted land. Of the 62 properties, 60 are zoned CN1 Conservation and 2 are zoned SR SMBI Residential.

Table 2

Land Site		
Value	CN1 Conservation	SR SMBI Residential
\$380	1	
\$430	10	
\$500	47	
\$1,500	1	
\$3,000	1	
\$18,500		1
\$22,000		1
Total	60	2

STRATEGIC IMPLICATIONS

Legislative Requirements

Chapter 4, Part 10, sections 119 to 126 of the *Local Government Regulation 2012* (Regulation) details the legislative requirements of granting a concession by accepting a transfer of unencumbered land in full or part payment of the rates or charges.

- Section 119 of the Regulation states that, "A local government may grant a ratepayer a concession for rates or charges for land only under this part."
- Section 120(c) of the Regulation sets out the criteria for granting a concession,
 "The local government may grant the concession only if it is satisfied the payment of the rates or charges will cause hardship to the land owner."
- Section 121(c) sets out the types of concession, which for voluntary transfers the following applies, "an agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges."
- Section 122 sets out the required content of the resolution for granting a concession:
 - (1) "The local government may grant the concession only by
 - a) a resolution granting the concession to a stated ratepayer; or
 - b) if the concession is of a type mentioned in section 121(a) or (b)—
 a resolution granting the concession to a ratepayer who is a
 member of a stated class of ratepayers.

- (2) The local government may make the resolution before the local government levies the rates or charges.
- (3) The local government may make a resolution under subsection (1)(a) only if the ratepayer has applied for the concession in a way accepted by the local government.
- (4) If the local government grants a concession by making a resolution under (1)(b), the concession may be granted only to the ratepayers whom the local government is satisfied are eligible for the concession.
- (5) The resolution may include conditions for granting the concession to the ratepayer.
- (6) Without limiting subsection (5), the conditions may include the following—
 - a) a condition requiring the ratepayer to show the local government particular information or documents or follow a procedure to be eligible for the concession.
 - b) a condition limiting the period for which the ratepayer is granted the concession."
- Section 126 sets out the special provision for an agreement to accept a land transfer.
 - (1) "This section applies if a concession to a ratepayer for rates or charges includes an agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges.
 - (2) The agreement must state the due date for payment of the rates or charges."

Risk Management

The Office of General Counsel advises that Council will meet the requirements of current legislation by retrospectively resolving to accept the voluntary transfer of land that was accepted since the *Local Government Act 2009* came into force.

Financial

As at the time of writing, the total concession on rates and charges for the properties identified in the attached schedule is \$19,383.44.

People

Nil impact expected as the purpose of the report is to submit to Council a list of properties for resolution to provide a concession through the voluntary transfer of unencumbered land in full or part payment of rates or charges.

Environmental

Nil impact expected as the purpose of the report is to submit to Council a list of properties for resolution to provide a concession through the voluntary transfer of unencumbered land in full or part payment of rates or charges.

Social

Nil impact expected as the purpose of the report is to submit to Council a list of properties for resolution to provide a concession through the voluntary transfer of unencumbered land in full or part payment of rates or charges.

Alignment with Council's Policy and Plans

This report has a relationship with the following items of the 2015-2020 Corporate Plan:

8. Inclusive and ethical governance

8.2 Council produces and delivers against sustainable financial forecasts as a result of best practice Capital and Asset Management Plans that guide project planning and service delivery across the city.

CONSULTATION

The following council officers were consulted prior to the schedule of properties being finalised:

- Chief Financial Officer
- Finance Manager Financial Operations
- Senior Solicitor

OPTIONS

Option One

That Council resolves as follows:

- 1. That pursuant to Section 121(C) and Section 126 of the *Local Government Regulation 2012*, Council resolves to make valid, and give effect to, previous invalid voluntary transfer of lands described in schedule VOL01; and
- 2. That the report attachments are treated confidential in accordance with sections 171(3) and 200(5) of the *Local Government Act 2009* and remain confidential unless Council decides otherwise by resolution.

Option Two

That Council resolves to return the land to its former owners and pay any costs associated to the transfer of the land.

OFFICER'S RECOMMENDATION

That Council resolves as follows:

- 1. That pursuant to Section 121(C) and Section 126 of the *Local Government Regulation 2012*, Council resolves to make valid, and give effect to, previous invalid voluntary transfer of lands described in schedule VOL01; and
- 2. That the report attachments are treated confidential in accordance with sections 171(3) and 200(5) of the *Local Government Act 2009* and remain confidential unless Council decides otherwise by resolution.

VOLUNTARY TRANSFER OF **LAND CONCESSION 1 JULY 2010**SCHEDULE VOL01

Property ID	Previous owner	Property Address	Date	Zoning	Valuation	Concession
				CN1 - conservation	\$500.00	\$222.39
				CN1 - conservation	\$3,000.00	\$82.30
				CN1 - conservation	\$500.00	\$45.02
				CN1 - conservation	\$500.00	\$45.02
				CN1 - conservation	\$500.00	\$45.02
				CN1 - conservation	\$500.00	\$45.02
				CN1 - conservation	\$500.00	\$50.07
				CN1 - conservation	\$1,500.00	\$105.97
				CN1 - conservation	\$500.00	\$245.77 \$383.24
				CN1 - conservation CN1 - conservation	\$500.00 \$500.00	\$323.76
				CN1 - conservation	\$500.00	\$384.89
				CN1 - conservation	\$500.00	\$81.47
				CN1 - conservation	\$500.00	\$31.00
				CN1 - conservation	\$500.00	\$367.45
				SMBI Residential	\$22,000.00	\$780.07
				CN1 - conservation	\$500.00	\$133.47
				CN1 - conservation	\$500.00	\$24.05
			14/08/2012	CN1 - conservation	\$500.00	\$57.29
			20/08/2012	CN1 - conservation	\$500.00	\$406.70
			29/08/2012	CN1 - conservation	\$500.00	\$438.77
			4/09/2012	CN1 - conservation	\$500.00	\$93.11
				CN1 - conservation	\$500.00	\$0.00
				SMBI Residential	\$18,500.00	\$55.03
				CN1 - conservation	\$500.00	\$24.87
				CN1 - conservation	\$500.00	\$91.40
				CN1 - conservation	\$500.00	\$357.35
				CN1 - conservation	\$500.00	\$1,195.35
				CN1 - conservation	\$500.00	\$1,151.28 \$110.66
				CN1 - conservation CN1 - conservation	\$500.00 \$500.00	\$461.51
				CN1 - conservation	\$500.00	\$113.46
				CN1 - conservation	\$500.00	\$168.76
				CN1 - conservation	\$430.00	\$990.56
				CN1 - conservation	\$500.00	\$226.11
				CN1 - conservation	\$500.00	\$1,314.77
				CN1 - conservation	\$500.00	\$1,023.90
				CN1 - conservation	\$500.00	\$205.39
			11/02/2014	CN1 - conservation	\$500.00	\$150.48
			15/04/2014	CN1 - conservation	\$500.00	\$0.00
			22/05/2014	CN1 - conservation	\$500.00	\$31.74
				CN1 - conservation	\$500.00	\$9.68
				CN1 - conservation	\$500.00	\$699.35
				CN1 - conservation	\$500.00	\$969.46
				CN1 - conservation	\$500.00	\$749.21
			6/08/2014	CN1 - conservation	\$500.00	\$268.88

VOLUNTARY TRANSFER OF **LAND CONCESSION 1 JULY 2010**SCHEDULE VOL01

8/08/2014	CN1 - conservation	\$500.00	\$870.32
10/09/2014	CN1 - conservation	\$500.00	\$0.00
27/11/2014	CN1 - conservation	\$500.00	\$65.66
20/01/2015	CN1 - conservation	\$500.00	\$567.25
19/03/2015	CN1 - conservation	\$500.00	\$681.60
17/07/2015	CN1 - conservation	\$430.00	\$341.05
9/11/2015	CN1 - conservation	\$430.00	\$312.40
15/01/2016	CN1 - conservation	\$430.00	\$0.00
21/01/2016	CN1 - conservation	\$380.00	\$226.70
1/02/2016	CN1 - conservation	\$430.00	\$226.70
22/02/2016	CN1 - conservation	\$430.00	\$420.52
24/03/2016	CN1 - conservation	\$430.00	\$570.04
6/05/2016	CN1 - conservation	\$430.00	\$113.45
20/05/2016	CN1 - conservation	\$430.00	\$226.70
26/05/2016	CN1 - conservation	\$430.00	\$0.00
11/11/2016	CN1 - conservation	\$500.00	\$0.00