

SALE OF LAND FOR OVERDUE RATES AND CHARGES**Objective Reference:****Attachment:**

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Chief Financial Officer

Responsible Officer: Noela Barton Manager, Financial Operations

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Payments

PURPOSE

To request Council resolve to sell the properties identified in the attached "Schedule SO12' for overdue rates and charges.

BACKGROUND

The *Local Government Act 2009* (Act) and *Local Government Regulation 2012* (Regulation) both provide avenues for local governments to recover unpaid rates and charges. Section 95 of the Act states that overdue rates and charges are a charge on the land, which may be registered with the registrar of titles. If the rates and charges are paid the charge must be removed from the Certificate of Title (Title). A benefit of registering overdue rates and charges as a charge on the Title is it serves as a flag to prospective money lenders that their customer has an outstanding debt with a local government that remains unpaid. It also ensures that if a proper conveyance process is not followed the transfer of property ownership cannot be completed without payment of the charge.

Local Government is regulated from using credit reference reporting agencies to flag unpaid debt. Therefore, registering unpaid rates and charges as a charge on the Title has the power to increase a money lenders commercial business decision where a debt has not been acknowledged at law by a judgment. It is only when a local government has judgment that the debt becomes a public record and credit reference reporting agencies will collect that information for their records. However, the problem with Section 95 of the Act is that it doesn't create an impetus for a customer to pay the overdue rates and charges.

The Regulation provides the following provisions in order to collect or recover overdue rates and charges:

- a) Section 121(b) – to enter into a mutually agreeable payment agreement;
 - b) Section 134 – to bring court proceedings against the property owner;
 - c) Section 121(c) – to enter into an agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges (voluntary transfer of the land);
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- d) Section 140 – to sell the land for overdue rates and charges; or
- e) Section 148 – to acquire the land for overdue rates and charges.

Under section 140(1)(c) of the Regulation land cannot be sold for unpaid rates and charges unless some of the rates or charges have been overdue for at least 3 years, or if the land is vacant or used only for commercial purposes and judgment has been obtained for at least 1 year.

Once a Notice of Intention to sell has been issued to the owner, and all interested parties listed on the Certificate of Title, procedures to sell the land must commence within 6 months of giving the Notice of Intention. However, under section 141(3) of the Regulation if all the overdue rates and charges plus any expenses incurred in attempting to sell the land are paid before the day of auction sale procedures must stop.

The properties put forward in the attached Schedule SO12 meet the requirements of section 140(1)(c).

ISSUES

The attached Schedule SO12 contains a list of 38 properties with the following property uses and identifies the number of properties where a mortgagee is listed on the Certificate of Title (Title) (Table 1).

Table 1

Property Use	No. of Properties	No. of Properties with a Mortgagee Listed
Residential – owner occupied	6	5
Residential – non owner occupied	6	5
Vacant land	25	7
Residential out-building (shed)	1	0

Under the Regulation, properties sold at auction are clear of any encumbrance. Past sale of land activity has shown that a mortgagee will not pay the outstanding rates and charges until they receive a Notice of Intention to Sell. In these instances, the mortgagee becomes highly motivated to assist their customer to clear the debt in order to protect the security (the property) for their loan, otherwise they are left with an unsecured debt. Of the 12 residential properties, 10 have a mortgagee noted on the Title. Seven vacant land properties have a mortgagee noted.

In some instances, ratepayers have sought to find their way out of financial difficulty by accessing money tied up in superannuation funds. The Superannuation Funds will release money where the customer is able to provide written evidence that the principal place of residence will be sold at auction for unpaid rates and charges unless the full amount outstanding is paid.

The following table identifies the known factors in attempting to recover the outstanding rates and charges from the properties listed in Schedule SO12 (Table 2).

Table 2

	Residential Owner Occupied	Residential Non Owner Occupied	Vacant Land
Deregistered company		1	2
Historical land parcel			1
Deceased estate			3
Unable to make contact with the owner	1	1	11
Unable to locate the owner		3	4
Owner will not pay	1		1
Owner trying to access superannuation	1		1

There is limited recovery action that can be taken against a ratepayer who resides interstate or overseas. In the majority of instances it is a waste of public funds to take legal action against a ratepayer who resides outside of Queensland, because the cost and effectiveness of the legal action generally outweighs the benefit. Of the 38 properties, 17 properties have a default service address outside of Queensland. The following table provides a breakdown of the default service address by property use for the 38 properties listed in Schedule SO12 for (Table 3).

Table 3

Service Address	Residential Owner Occupied	Residential Non Owner Occupied	Residential Outbuilding (Shed)	Vacant Land
Interstate				11
Overseas		1		5
Queensland		2		5
Redland City	6	2	1	1
ASIC		1		2
Redland City Council (Historical Land Parcel)				1

Full details of the properties identified in the attached Schedule SO12 are included in the attachment named Property Summary.

Failure to pay rates and charges is not always as a result of financial difficulty. In some instances the ratepayer:

- Cannot pay – the property owner is a company that has been deregistered. Under commonwealth law when a company is deregistered the company's property (other than trust property) vests in the Australian Securities and Investments Commission (ASIC) and former officeholders no longer have a right to deal with the vested property. Property held in Trust by the former company vests in the commonwealth.
- Will not pay – ratepayers have made a conscientious decision not to pay. Sometimes this stems from a misguided belief that local government has no constitutional right to levy rates and charges, or, as typically found with SMBI vacant land, the owner has lost all interest in paying the rates and charges on the property.

- Could pay – but regard other household expenditure as more important to maintain lifestyle, namely expenses such as telecommunications, entertainment, home furnishing and improvement, clothing, footwear and beauty services.

All properties presented in the attached schedule SO12 are considered non recoverable by any other means. In each case:

- All cost effective avenues have been explored to recover the overdue rates and charges.
- Where communication is established with the property owner it has resulted in no payments, or of no consequential value to reduce the arrears and the arrears position continues to worsen.
- Some of the overdue rates and charges are greater than 3 years overdue.

STRATEGIC IMPLICATIONS

Legislative Requirements

Chapter 4, Part 12, Division 3, Subdivision 2, sections 140 to 146 of the *Local Government Regulation 2012* details the legislative requirements of selling land for overdue rates or charges.

- Section 140 of the Regulation sets out the criteria for consideration to sell land for overdue rates and charges, and the process for doing so, namely:
 - There are overdue rates or charges on the land where some or all of the rates or charges are at least 3 years overdue, or if the land is vacant or used only for commercial purposes and judgment has been obtained, at least 1 year overdue; and
 - The liability to pay the overdue rates or charges is not the subject of court proceedings.
 - The decision to sell land for overdue rates or charges must be resolved and as soon as practical all interested parties to the land must be given a notice of intention to sell the land. Section 140(4) lists the information that must be contained in the notice.
- Section 141 of the Regulation specifies that interested parties, which have been given a notice of intention to sell, have (generally) 3 months to pay in full the overdue rates or charges. If the overdue rates or charges are not paid within this period, sale procedures under section 142 must commence within 6 months of giving the notice of intention to sell. However, procedures to sell must end if the overdue rates and charges plus all expenses incurred in attempting to sell the land are paid.
- Section 142 sets out the Procedures for selling land.
 - The local government must first offer the land for sale by auction.
 - The local government must prepare an auction notice stating the time and place of the auction and a full description of the land.
 - At least 14 days, but not more than 35 days, before the day of the auction, the local government must—

- a. give a copy of the auction notice to everyone who was given a notice of intention to sell the land; and
 - b. advertise the auction notice in a newspaper that is circulating generally in the local government area; and
 - c. display the auction notice in a conspicuous place in the local government's public office, until the day of the auction; and
 - d. display the auction notice in a conspicuous place on the land unless it is not reasonably practicable to do so because the land is in a remote location or difficult to access.
- Section 143 sets out how the auction is to be conducted:
- The local government must set a reserve price for the auction that is at least—
 - a) the market value of the land; or
 - b) the higher of the following—
 - i). the amount of overdue rates or charges on the land;
 - ii). the value of the land.
 - If the reserve price is not reached at the auction, the local government may enter into negotiations with the highest bidder at the auction to sell the land by agreement.
 - However, the price for the land under the agreement must be more than the highest bid for the land at the auction.
 - If the highest bidder at the auction does not agree to buy the land, the land is taken to have been sold at the auction to the local government for the reserve price.
 - However, subsection (4) does not apply if the land is held on a tenure the local government is not competent to hold.
- Section 144 sets out the procedures after sale of land if land is taken to have been sold at auction to the local government.
- Section 145 sets out the procedures after the sale of land where the land has been sold to other than the local government.
- Section 146 sets out the application of the proceeds from the sale.
- The proceeds of the sale must be disbursed in the following order—
 - a) to pay any amount agreed for the release of a State encumbrance under section 138(4)(b) or (5);
 - b) to pay the expenses of the sale;
 - c) to pay land tax owing on the day of sale;
 - d) to pay the overdue rates or charges for the land;
 - e) to pay any other amounts relating to the land that the owner of the land owed the local government immediately before the sale;
 - f) to pay any rates or charges, other than overdue rates or charges, for the land;
 - g) to pay any registered encumbrances, other than State encumbrances, in order of their priority under the Land Title Act;

- h) to pay any body corporate fees that the owner of the land owed immediately before the sale;
 - i) to pay the person who owned the land immediately before the sale.
- If any of the proceeds of sale remain unclaimed after 2 years, the local government must pay the proceeds to the public trustee as unclaimed money.

Risk Management

Financial Services has consulted with other departments prior to forming the final list of properties presented to Council. Each account has been reviewed by the Team Leader Accounts Receivable and Payments with overview from the Finance Manager – Financial Operations to ensure each property meets the eligibility criteria for sale of land for overdue rates and that all reasonable attempts to collect the outstanding arrears have been completed.

Financial

As at 25 July 2016, the total balance of rates and charges outstanding for the properties identified in the attached schedule is \$408,805.64.

All costs associated with the Auction are included in the Financial Services Budget and are recoverable from the owners of the auctioned properties.

People

Nil impact expected as the purpose of the report is to submit to Council a list of properties for resolution to sell the land for overdue rates and charges.

Environmental

Nil impact expected as the purpose of the report is to submit to Council a list of properties for resolution to sell the land for overdue rates and charges.

Social

Nil impact expected as the purpose of the report is to submit to Council a list of properties for resolution to sell the land for overdue rates and 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.

8.3 Implementation of the Corporate Plan is well coordinated across Council and through a delivery mechanism that provides clear line of sight, accountability and performance measurement for all employees.

CONSULTATION

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

- Chief Financial Officer
- General Manager Infrastructure and Operations
- Senior Strategic Planner
- Spatial Information Officer
- Senior Conservation Officer
- Principal Property Consultant
- Group Manager Environment and Regulation
- General Manager Community and Customer Services
- Team Leader Local Laws
- Finance Manager - Financial Operations

OPTIONS

Option 1

Council resolves to:

1. Treat confidential the report and attached documents in accordance with sections 171(3) and 200(5) of the *Local Government Act 2009* and that the documents remain confidential unless Council decides otherwise by resolution.
2. That, pursuant to Section 140(2) of the *Local Government Regulation 2012*, Council resolves to sell the lands described in Schedule SO12 for overdue rates and charges.

Option 2

That Council resolves to:

1. Note the content of the report.
2. Officers continue to attempt recovery of the outstanding rates and charges through collection activity such as phone, letter and legal action.

OFFICER'S RECOMMENDATION

That Council resolves to:

1. Treat confidential the report and attached documents in accordance with sections 171(3) and 200(5) of the *Local Government Act 2009* and
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that the documents remain confidential unless Council decides otherwise by resolution.

2. That, pursuant to Section 140(2) of the *Local Government Regulation 2012*, Council resolves to sell the lands described in Schedule SO12 for overdue rates and charges.

Schedule SO12

Property No	Suburb	Legal Desc	Site Value	Date Property Purchased	Registered Interests on Certificate of Title	Zoning	Property Address	Rates Balance as at 25 July 2016
15708	Macleay Island		\$21,500	28/04/1992		SMBI Residential		\$8,824.39
17973	Macleay Island		\$26,000	25/03/1986		SMBI Residential		\$9,196.40
18612	Russell Island		\$16,600	14/08/1984		SMBI Residential		\$7,724.32
19022	Russell Island		\$17,400	4/09/1974		SMBI Residential		\$11,321.51
19719	Russell Island		\$15,400	7/02/2007		SMBI Residential		\$6,986.95
20249	Russell Island		\$121,000	12/04/2007		Rural Non Urban - Sub Area RN3		\$15,844.59
20253	Russell Island		\$42,000	3/10/1982		SMBI Residential		\$9,760.70
20391	Russell Island		\$242,500	4/05/2006		Rural Non Urban - Sub Area RN3 Conservation - Sub Area CN1		\$28,312.89
20417	Russell Island		\$28,000	29/05/2006		SMBI Residential		\$8,993.44
20645	Russell Island		\$24,000	26/07/2007		SMBI Residential		\$8,198.77
21493	Russell Island		\$15,400	4/06/1992		SMBI Residential		\$7,564.55
21611	Russell Island		\$27,000	2/05/2008		SMBI Residential		\$9,399.56
21885	Russell Island		\$17,400	5/04/1984		SMBI Residential		\$6,936.23
21948	Russell Island		\$18,800	29/12/2011		SMBI Residential		\$7,112.45
22623	Russell Island		\$16,600	18/05/2007		SMBI Residential		\$10,312.97
22959	Russell Island		\$14,400	13/01/1992		SMBI Residential		\$7,218.39
23112	Russell Island		\$14,400	5/09/2011		SMBI Residential		\$8,167.62
23312	Russell Island		\$12,400	9/08/2006		SMBI Residential		\$6,269.04
23345	Russell Island		\$15,400	19/04/1992		SMBI Residential		\$8,543.28
23391	Russell Island		\$15,800	28/04/2005		SMBI Residential		\$4,922.35
26435	Russell Island		\$14,000	22/09/1992		SMBI Residential		\$7,218.36
26540	Russell Island		\$17,800	11/10/1982		SMBI Residential		\$6,091.06
28803	Sheldon		\$510,000	28/09/2009		Environmental Protection		\$13,393.23
33318	Capalaba		\$205,000	27/04/2006		Major Centre - Sub Area MC1		\$11,585.71
34013	Birkdale		540,000	10/03/2004		Open Space / Urban Residential		\$32,357.13

Schedule SO12

Property No	Suburb	Legal Desc	Site Value	Date Property Purchased	Registered Interests on Certificate of Title	Zoning	Property Address	Rates Balance as at 25 July 2016
34507	Macleay Island		\$65,000	25/05/2009		SMBI Residential		\$14,067.75
34775	Russell Island		\$17,800	24/02/1993		SMBI Residential		\$10,030.79
35512	Russell Island		\$28,500	11/03/1982		SMBI Residential		\$10,375.26
37174	Macleay Island		\$24,500	7/09/2007		SMBI Residential		\$6,176.41
43358	Redland Bay		\$26,500	12/12/2012		Environmental Protection		\$17,345.44
46832	Russell Island		\$14,400	27/10/1989		SMBI Residential		\$8,886.95
47019	Capalaba		\$235,000	30/01/2007		Urban Residential		\$14,133.88
49023	Capalaba		\$79,200	28/05/2009		Medium Density Residential		\$9,782.60
202556	Victoria Point		\$63,337	26/09/2003		Medium Density Residential		\$11,440.70
270690	Macleay Island		\$21,500	2/04/2014		SMBI Residential		\$6,330.42
273360	Macleay Island		\$19,600	9/02/2010		SMBI Residential		\$9,505.14
278740	Victoria Point		\$177,500	24/04/2010		Urban Residential		\$15,581.69
303580	Victoria Point		\$205,000	30/06/2009		Urban Residential		\$12,892.72
Total Rates Balance as at 25 July 2016								\$408,805.64

Property Summary – Schedule S012

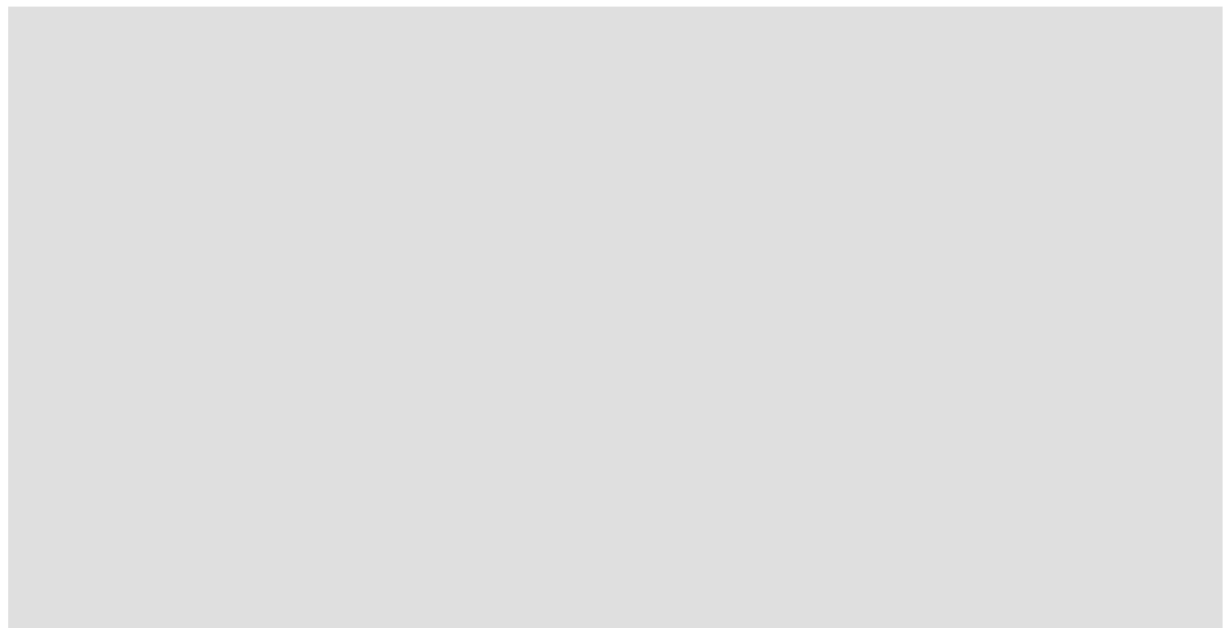
Land previously identified as having attributes for public ownership



This property is vacant land and is zoned SMBI Residential. The property owner is a company that has been deregistered, the service address for mail is the Australian Securities and Investments Commission (ASIC).

This land parcel was identified to be brought into public ownership through voluntary land exchange due to the topography, as Council is unable to provide road access. In the past Council made offers of voluntary land exchange to the owners, however the owners did not take up the offer and there is no mechanism for Council to acquire the land. Therefore, as ASIC is not paying the rates and charges the arrears will continue to accrue.

The last payment received on the account was \$315.29 on 23/11/2012. The last date the account was in order was 28/9/2011. The current balance of the account as at 25/7/2016 is \$6,269.04.

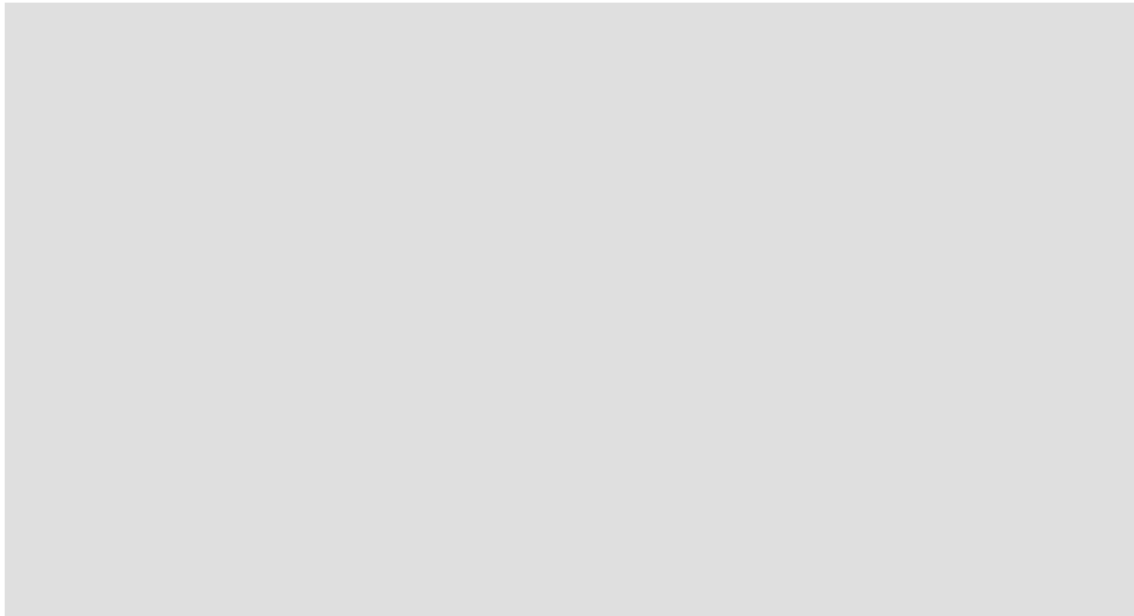


Property Summary – Schedule S012

This property is vacant land and is zoned SMBI Residential. The property owner is an overseas investor with a last known service address of Fukushima, Japan.

This land parcel was identified to be brought into public ownership through voluntary land exchange to assist with consolidating Council ownership of conservation areas. In the past Council has made offers of voluntary land exchange to the owners, however the owners did not take up the offer and there is no mechanism for Council to acquire the land. The arrears are continuing to accrue.

The last payment received on the account was \$957.80 on 24/4/2012. The last date the account was in order was 24/4/2012. The current balance of the account as at 25/7/2016 is \$7,218.36.



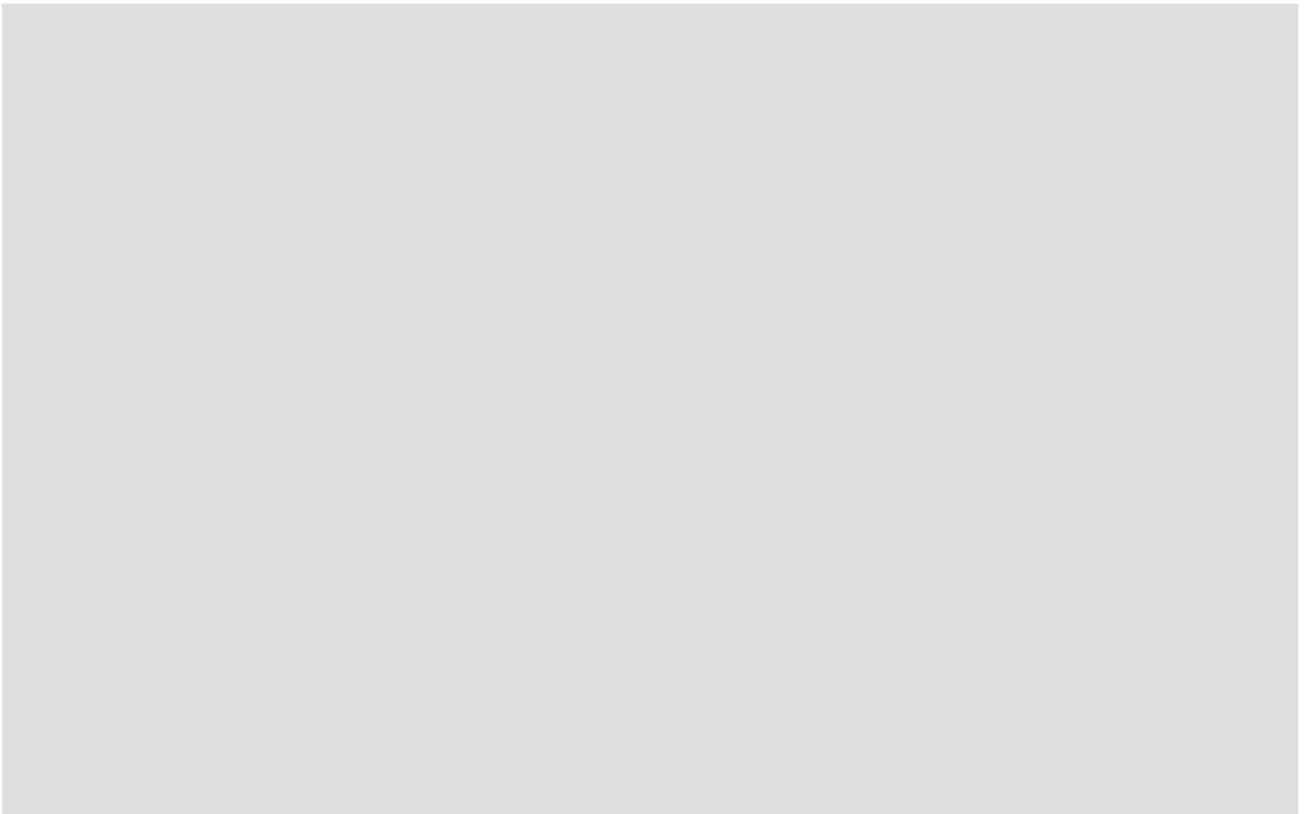
This property is vacant land and is zoned SMBI Residential. The property owner is an interstate investor with a last known service address of Mardi, New South Wales. Officers have been unable to locate the owner.

This land parcel was identified to be brought into public ownership through voluntary land exchange to assist with consolidating Council ownership of conservation areas. In the past Council has made offers of voluntary land exchange to the owners, however the owners did not take up the offer and there is no mechanism for Council to acquire the land. The arrears are continuing to accrue.

The last payment received on the account was \$300 on 9/11/2011. The last date the account was in order was 5/4/2011. The current balance of the account as at 25/7/2016 is \$8,886.95.

Property Summary – Schedule S012

Historical land parcel



This is an historical vacant land parcel that the Department of Natural Resources & Mines (DNRM) identified in 2004 and subsequently applied a valuation onto the parcel in order for it to be rated. The owner is *The Redland Bay Land & Investment Company Limited*, which was last known to be in operation in 1895. An application in 1997 by the neighbouring property owner for adverse possession was rejected by DNRM.

The valuation was applied from July 2005 and to resolve the matter of ownership the only avenue is to sell the land at public auction for overdue rates and charges.

No payments have been made to the rate account as the company owner is no longer in existence. The current balance of the rate account as at 25/7/2016 is \$17,345.44.

Property Summary – Schedule S012

Residential owner occupied

Property number [REDACTED]

This property is an owner occupied residence. The owner has refused to pay the rates and charges because they do not believe they are obligated to do so. There is no mortgage listed on the Certificate of Title (Title). There is a long history of threats being made against Council officers and the customer is known to be volatile.

The last payment made to the account was on 7/6/2012. The account was last in order 7/6/2012. The current balance of the rate account as at 25/7/2016 is \$28,312.89 outstanding.

Property number [REDACTED]

This property has been identified as an owner occupied residence, however the rate notice has a service address of [REDACTED] therefore it is not absolutely clear whether the property is lived in by the owner or tenanted. There is a mortgage listed on the Title. The property is held in joint names, however from information provided in early 2015 the owners are separated.

Legal action has been taken, however the customers are uncooperative and will not complete the court ordered form 71, which is a financial statement that discloses assets, income and expenses. Email correspondence from the customer has been abusive. In April 2016, the customer began payments of \$20 per fortnight, however these ceased after 3 payments.

The last payment received was for \$20 on 5/5/2016. The account was last in order 11/2/2013. The current balance of the rate account as at 25/7/2016 is \$9,399.56 outstanding.

The customers also own a vacant land parcel at [REDACTED]
The rate account for which was last in order 16 August 2012 and currently has a rate balance of \$3,887.16 outstanding.

Property number [REDACTED]

This property has been identified as an owner occupied residence. There is a mortgage listed on the Title. In late 2014, legal action was taken against the owner and a court ordered form 71 was completed by the customer in November 2014. The customer is employed locally. At that time, based on the information provided the mortgage payments were absorbing 50% of the customer's income.

Messages left for the customer to contact are frequently not returned. In April 2016, the customer stated his mortgage is \$2,000 in arrears and would not offer any payments toward the overdue rates and charges.

The last payment received on the account was \$20.00 on 3/9/2015. The account was last in order 5/11/2012. The current balance of the rate account as at 25/7/2016 is \$11,585.71 outstanding.

Property Summary – Schedule S012

Property number [REDACTED]

This property has been identified as an owner occupied residence. There is a mortgage listed on the Title. Legal action was last taken in 2012. Information provided by the customer is that they are employed on a full-time basis as a teacher. The customer does not return messages to call and does not want phone calls made to the workplace.

In July 2015 the customer offered to make regular payments of \$100 per fortnight, only one payment was received.

The last payment received was \$100 on 10/7/2015. The account was last in order 16/7/2010. The current balance of the rate account as at 25/7/2016 is \$9,782.60 outstanding.

Property number [REDACTED]

This property has been identified as an owner occupied residence. There is a mortgage listed on the Title. Legal action was taken in June 2014. The customer did not complete the court ordered form 71.

The customer has made numerous arrangements to pay the account but has not maintained any of the arrangements entered into. On occasions the customer has been aggressive toward the collection officers.

The last payment received was \$360 on 31/3/2016. The account was last in order 29/1/2011. The current balance of the rate account as at 25/7/2016 is \$11,440.70 outstanding.

Property number [REDACTED]

This property has been identified as an owner occupied residence. There is a mortgage listed on the Title. Legal action was taken in October 2015.

The customer has sought to release superannuation funds to bring the account into order, however those funds have not been forthcoming.

The last payment received was \$200 on 10/10/2014. The account was last in order 18/2/2013. The current balance of the rate account as at 25/7/2016 is \$15,581.69 outstanding.

Property Summary – Schedule S012

Residential non owner occupied

Property number [REDACTED]

This property has been identified as non owner occupied. The property owner is a company that was deregistered 11/3/2011. The service address for mail is the Australian Securities and Investments Commission (ASIC). There is a mortgage listed on the Title.

Prior to deregistration there was a long history of legal action against the former owner.

The last payment received on the account was \$500 on 31/1/2016, but it is unclear who deposited these funds. The account was last in order 31/7/2011. The current balance of the rate account as at 25/7/2016 is \$15,844.59 outstanding.

Property number [REDACTED]

This property has been identified as non owner occupied. There is a long history of collection activity and legal action on this account. The owner has been unable to be contacted for several years and a daughter and son-in-law have authorisation to act on the owner's behalf, however they also been unable to be contacted for several months. There is no mortgage listed on the Title.

The property was purchased 16 June 2006 from a vendor who is one of the authorised third party agents for the owner. The property was last known to have been listed for rent 5/7/2013.

The last payment received on the account was \$7,000 on 11/1/2015. The account was last in order 12/7/2007. The current balance of the rate account as at 25/7/2016 is \$13,393.23 outstanding.

The owner is also listed as the owner of:

- [REDACTED] – purchased April 2002 – the property was last known to have been listed for rent 17/3/2016.

The last payment received on this account was \$1,290 on 6/11/2014. The account was last in order 12/11/2007. The current balance of the rate account as at 25/7/2016 is \$11,444.16.

- [REDACTED] – purchased December 2003

Property number [REDACTED]

This property has been identified as non owner occupied. The last contact with the owner was in 2010 when the property owner lived at the premises. Since that time officers have been unable to locate the owner. There is a mortgage listed on the Title.

The property was last known to have been listed for rent on 4/1/2016.

Property Summary – Schedule S012

The last payment received on the account was \$100 on 27/9/2012. The account was last in order 23/6/2009. The current balance of the rate account as at 25/7/2016 is \$14,067.75 outstanding.

Property number [REDACTED]

This property has been identified as non owner occupied. There is a long history collection activity and legal action on this account. The owner is a registered nurse. Comments on file from September 2013 state the owner can be aggressive and at time vexatious. Officers have been unable to locate the owner.

The last payment received on the account was \$6,243.22 on 15/2/2013. The account was last in order 15/2/2013. The current balance of the rate account as at 25/7/2016 is \$14,133.88 outstanding.

The owner is also listed as the owner of:

- [REDACTED] – purchased 29 November 2002. Last known to have been listed for rent 24/5/2011.
- [REDACTED] – purchased 23 December 2003. Last known to have been listed for rent 17/10/2010.
- [REDACTED] – purchased 19 October 2009.
- [REDACTED] – purchased 19 October 2009.
- [REDACTED] – purchased 19 October 2009.

Property number [REDACTED]

This property has been identified as non owner occupied. Legal action has never been taken as officers have been unable to locate the owner. Last verbal contact with the owner was in November 2011.

The last payment received on the account was \$462.08 on 27/9/2013. The account was last in order 11/2/2010. The current balance of the rate account as at 25/7/2016 is \$9,505.14 outstanding.

Property number [REDACTED]

This property has been identified as non owner occupied. Legal action has never been taken as the last known address of the owner was in Watchet, West Somerset, England. Officers have been unable to contact the owner.

The property was last known to have been listed for rent on 1/11/2013.

The last payment received on the account was \$1,000 on 31/5/2013. The account was last in order 29/9/2011. The current balance of the rate account as at 25/7/2016 is \$12,892.72 outstanding.

Property Summary – Schedule S012

Residential out-building (shed)

Property number [REDACTED]

This property has been identified as having a shed built upon it. There is no mortgage on the Title. The land parcel is 27,836 square meters. There is a long history of collection activity on this account and legal action has been taken with the owner. The owner has in the past made threats against Council officers. The owner is aggrieved with Council stating that council allowed a development behind his property that channelled water to flow onto his land. A subsequent flood caused damage to a number of truck motors stored in the shed. As a result he said he had to spend money to build a wall to ensure the water flowed away from his property. Along with this, Council rezoned the land with a mixed zoning of open space and urban residential. As the images show below there is a major drainage path that runs through the property and there is only a small corner at the front of the property that is zoned urban residential. The shed is constructed in the back right-hand corner of the property as shown in image 3.

The property is listed on the Environmental Management Register for the notifiable activity of petroleum product storage as defined under Schedule 3 of the Environmental Protection Act 1994.

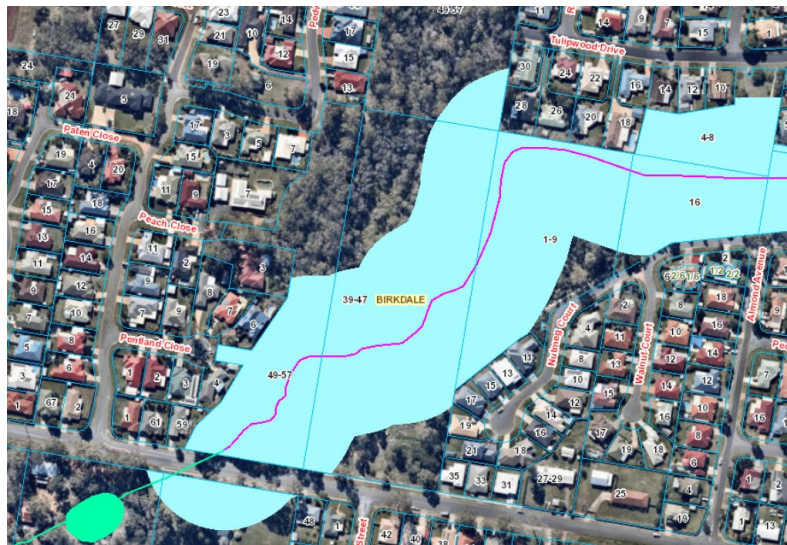


Image 1

Property Summary – Schedule SO12

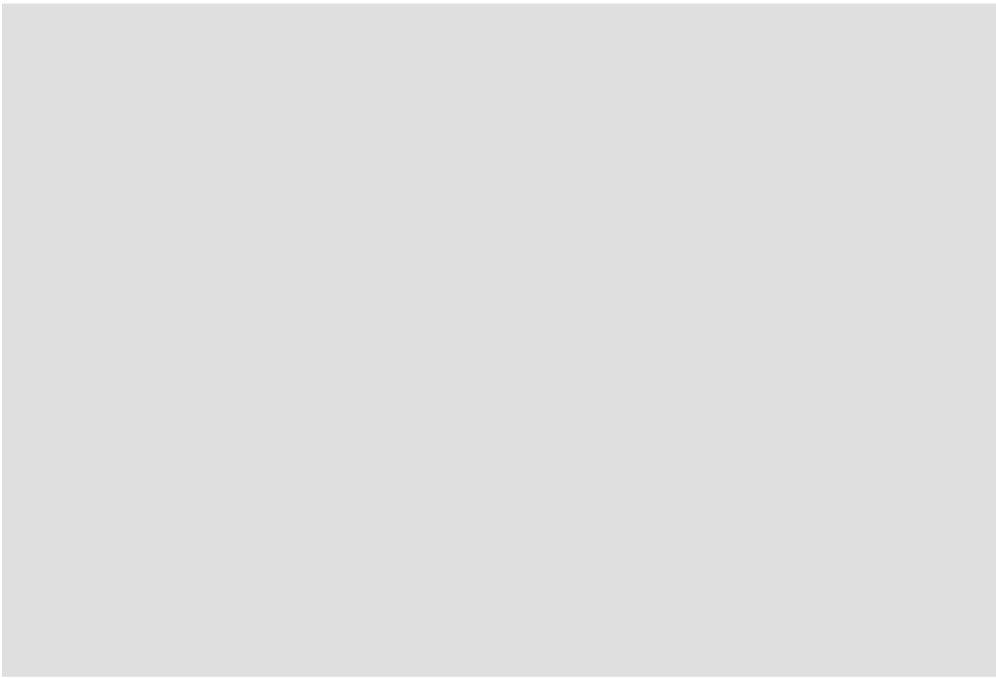


Image 2

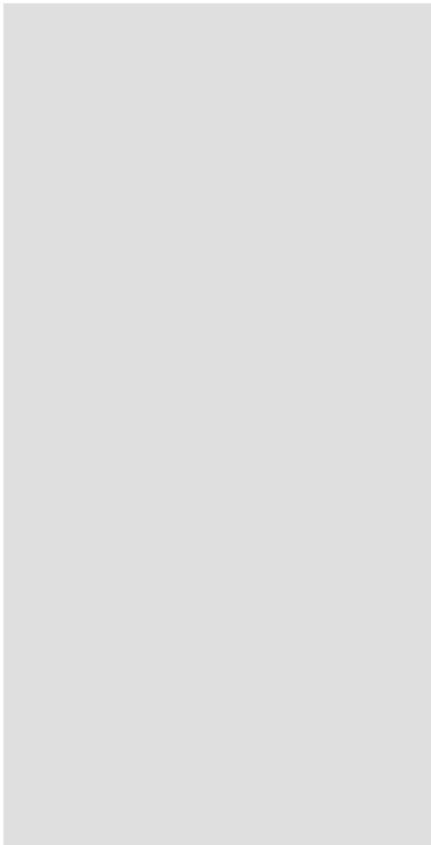


Image 3

The last payment received on the account was \$500 on 12/11/2014. The account was last in order 9/6/2006. The current balance of the rate account as at 25/7/2016 is \$32,357.13 outstanding.

Property Summary – Schedule S012

Vacant land

Property number [REDACTED]

This property is vacant land and is zoned SMBI Residential. There is no mortgage listed on the Title. Last confirmed contact with the owner was in late 2014 and the last known service address was a PO Box in Ingham, Queensland. At that time the owner stated he was in receipt of a carer's pension after a failed business venture. Officers have been unable to make contact with the owner since then. It would not be cost effective to undertake legal action as the owner resides outside of the Redland City area.

The last payment received on the account was \$100 on 10/7/2015. The account was last in order 27/5/2011. The current balance of the rate account as at 25/7/2016 is \$8,824.39 outstanding.

The owner is also listed as the owner of:

- [REDACTED] purchased 25/5/2001
- [REDACTED] purchased 26 August 2004

Property number [REDACTED]

This property is vacant land and is zoned SMBI Residential. There is a long collection history associated to this account. The owner appears to have moved interstate after 2013 and officers are unable to make contact. The last known service address was a PO Box in Dandenong, Victoria. There is no mortgage listed on the Title.

The last payment received on the account was \$1,000 on 7/10/2014. The account was last in order 17/3/2006. The current balance of the rate account as at 25/7/2016 is \$9,196.40 outstanding.

Property number [REDACTED]

This property is vacant land and is zoned SMBI Residential. Owner is believed to be deceased (Feb 2015). The rate notice continues to issue to a service address in NSW with no returned mail. There is no mortgage listed on the Title.

The last payment received on the account was \$700 on 07/02/2012. The account was last in order 07/02/2012. The current balance of the rate account as at 25/7/2016 is \$7,724.32 outstanding.

Property number [REDACTED]

This property is vacant land and is zoned SMBI Residential. This is a deceased estate where the ownership of the land is disputed. Council records showed the owners as [REDACTED] who paid the rates in good faith that they owned the property having purchased it in 1974. In [REDACTED] sought to have the property

Property Summary – Schedule S012

transferred into [redacted] name. It was at that point they became aware that the Titles Office had not registered the change of ownership. [redacted] sought Adverse Possession in March 2006, which was not successful as the owner of an adjacent lot disputed the claim. [redacted]

[redacted] The rate account was adjusted back into the name as that shown on the Certificate of Title in May 2014. There is no mortgage listed on the Title.

The last payment received on the account was \$326.44 on 22/07/2010. The account was last in order 22/07/2010. The current balance of the rate account as at 25/7/2016 is \$11,321.51 outstanding.

Property number [redacted]

This property is vacant land and is zoned SMBI Residential. Last confirmed contact with the owner was in December 2013. There has been no returned mail from the service address, however officers have been unable to make contact with the owner. There is no mortgage listed on the Title.

The last payment received on the account was \$325.28 on 11/12/2012. The account was last in order 12/01/2012. The current balance of the rate account as at 25/7/2016 is \$6,986.95 outstanding.

Property number [redacted]

This property is vacant land and is zoned SMBI Residential. Owners are resident in Canada. In September 2015 we were advised that one of the owners had passed away and the remaining owner wanted the land sold. There is no mortgage listed on the Title.

The last payment received on the account was \$471.70 on 05/02/2012. The account was last in order 05/02/2012. The current balance of the rate account as at 25/7/2016 is \$9,760.70 outstanding.

Property number [redacted]

This property is vacant land and is zoned SMBI Residential. The owner has refused to pay the rates and charges because they do not believe they are obligated to do so. There is a long history of threats being made against Council officers and the customer is known to be volatile. There is no mortgage listed on the Title.

The last payment received on the account was \$913.66 on 07/06/2012. The account was last in order 07/06/2012. The current balance of the rate account as at 25/7/2016 is \$8,993.44 outstanding.

Property number [redacted]

This property is vacant land and is zoned SMBI Residential. There is no mortgage listed on the Title. Owners are residents of New Zealand. Last confirmed contact with owners was in

Property Summary – Schedule S012

September 2015 when officers were advised the owners had separated and the property was to be sold. Officers have been unable to make contact since then. Core Logic RP Data records show the property has been listed for sale since 22/6/2013 for \$55,000.

The last payment received on the account was \$767.16 on 29/05/2012. The account was last in order 20/7/2012. The current balance of the rate account as at 25/7/2016 is \$8,198.77 outstanding.

Property number [REDACTED]

This property is vacant land and is zoned SMBI Residential. There is a mortgage listed on the Title. Owners have a service address of Emerald, Qld. Legal action was taken against the owners in 2013 without result. In October 2014 officers were informed that one of the owners had passed away and the remaining owner was attempting to access their superannuation funds. Current whereabouts of the remaining owner is unknown.

The last payment received on the account was \$323.04 on 13/05/2012. The account was last in order 13/05/2012. The current balance of the rate account as at 25/7/2016 is \$7,564.55 outstanding.

Property number [REDACTED]

This property is vacant land and is zoned SMBI Residential. There is a mortgage listed on the Title. The service address is an address in Ringwood, Victoria. Last confirmed contact with the owner was in 2010. Officers have been unable to locate or make contact with the customer since then.

The last payment received on the account was \$300 on 21/09/2012. The account was last in order 15/12/2011. The current balance of the rate account as at 25/7/2016 is \$6,936.23 outstanding.

Property number [REDACTED]

This property is vacant land and is zoned SMBI Residential. Owner is an overseas investor; the service address is in Malaysia. Officers have been unable to make contact with the owner since September 2012. There is no mortgage listed on the Title.

The last payment received on the account was \$271.14 on 09/05/2013. The account was last in order 02/03/2012. The current balance of the rate account as at 25/7/2016 is \$7,112.45 outstanding.

Property number [REDACTED]

This property is vacant land and is zoned SMBI Residential. There is a mortgage listed on the Title. The owners service address is Taree, NSW. Between 2009 and 2013 the owner was unable to be located. The owner made numerous statements to the effect the arrears on

Property Summary – Schedule S012

Woomera Street would be paid from the sale proceeds of a property owned in NSW. Settlement was expected in October 2015. Funds have not been forthcoming. In late February the owner commenced paying \$100 per week, the last payment of \$100 dishonoured.

The last clear funds received on the account was \$100 on 14/7/2016. The account was last in order 3/5/2007. The current balance of the rate account as at 25/7/2016 is \$10,312.97 outstanding.

Property number [REDACTED]

This property is vacant land and is zoned SMBI Residential. There is no mortgage listed on the Title. The last known address for the owners was a PO Box in Mudgeeraba, Qld. Officers have been unable to locate the owners.

The last payment received on the account was \$319.38 on 03/05/2012. The account was last in order 03/05/2012. The current balance of the rate account as at 25/7/2016 is \$7,218.39 outstanding.

Property number [REDACTED]

This property is vacant land and is zoned SMBI Residential. Owner is an overseas investor; the service address is in Malaysia. Officers have been unable to make contact with the owner since September 2012. There is no mortgage listed on the Title.

The last payment received on the account was \$312.92 on 15/09/2012. The account was last in order 08/02/2011. The current balance of the rate account as at 25/7/2016 is \$8,167.62 outstanding.

Property number [REDACTED]

This property is vacant land and is zoned SMBI Residential. Owners are father and son. There is a service address of a PO Box in Epping, Victoria. The last confirmed contact with the son was in December 2012 when he promised to clear the arrears the following month. No funds were forthcoming. In June 2013 legal action was taken against the father, as his was the only known address. A solicitor, acting on behalf of the father, contacted officers and disputed his ownership of the property, stating the property was owned solely by the son. Officers have been unable to locate the son and the father disputes ownership. There is a mortgage listed on the Title.

The last payment received on the account was \$324.11 on 05/12/2011. The account was last in order 05/12/2011. The current balance of the rate account as at 25/7/2016 is \$8,543.28 outstanding.

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Property number [REDACTED]

This property is vacant land and is zoned SMBI Residential. There is a service address of a PO Box in Kippax, ACT for the owners, however mail has been returned from this address for several years. Officers have been unable to locate the owners. There is no mortgage listed on the Title.

The last payment received on the account was \$992.67 on 10/09/2013. The account was last in order 09/05/2012. The current balance of the rate account as at 25/7/2016 is \$4,922.35 outstanding.

Property number [REDACTED]

This property is vacant land and is zoned SMBI Residential. Owner is a deregistered company (deregistered 17/10/1989) and rate notices are sent to the Australian Securities & Investments Commission (ASIC). In September 2015, ASIC advised they would not be paying the rates or selling the property. There is a mortgage listed on the Title.

The last payment received on the account was \$100 on 18/09/2013. The account was last in order 16/07/2010. The current balance of the rate account as at 25/7/2016 is \$6,091.06 outstanding.

Property number [REDACTED]

This property is vacant land and is zoned SMBI Residential. The service address for the owner is Cardiff, NSW. Last confirmed contact with the owner was in April 2015 when an arrangement of \$500 per week was accepted. Two amounts of \$500 were paid. Since then, officers have been unable to locate or make contact with the owner. There is no mortgage listed on the Title.

The last payment received on the account was \$500 on 17/04/2015. The account was last in order 15/11/2005. The current balance of the rate account as at 25/7/2016 is \$10,030.79 outstanding.

Property number [REDACTED]

This property is vacant land and is zoned SMBI Residential. The service address for the owner is Warwick, Qld. Last confirmed contact with the owner was in September 2015 when it was stated no payments would be made to the account unless he was able to sell a commercial property owned in Warwick. It was also stated that he would try to sell the property on Russell Island. Officers have been unable to make contact with the owner since. There is no mortgage on the Title.

The last payment received on the account was \$1,130.45 on 05/09/2012. The account was last in order 05/09/2012. The current balance of the rate account as at 25/7/2016 is \$10,375.26 outstanding.

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Property number [REDACTED]

This property is vacant land and is zoned SMBI Residential. The service address for the owner is a PO Box in Muswellbrook, NSW, however mail sent to the address is returned unclaimed. Last confirmed contact with the owners was in June 2011. Officers have been unable to locate the owners since. There is a mortgage on the Title.

The last payment received on the account was \$410 on 01/12/2013. The account was last in order 25/09/2008. The current balance of the rate account as at 25/7/2016 is \$6,176.41 outstanding.

Property number [REDACTED]

This property is vacant land and is zoned SMBI Residential. Owner is a resident of Macleay Island and is currently in receipt of Centrelink support due to illness. The owner has been attempting to sell this property for a period of time without success. There is a mortgage on the Title.

The last payment received on the account was \$160 on 29/05/2015. The account was last in order 16/08/2010. The current balance of the rate account as at 25/7/2016 is \$6,330.42 outstanding.