

## Laura Bowman

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**From:** official information  
**Sent:** Wednesday, 3 August 2022 8:18 am  
**To:** 7(2)(a)  
**Cc:** official information  
**Subject:** Final Response - LGOIMA 269455 - 7(2)(a) - (Continuation of LGOIMA 264224) -Valuation of Land Under Roads  
**Attachments:** LGOIMA 264224 additions to vested assets 2019\_20.pdf

Kia Ora,

I refer to your **information request below**, Hamilton City Council is able to provide the following response. Please note, the above attachment is the same document we released to you as part of LGOIMA 264224. We have reattached this as your questions are a continuation of this same subject.

**Your request 1:**

Has these \$ as presented, been adopted into HCC accounts (asset schedule land under roads ) as values

**Our Response 1:**

Yes. These values appear in the Annual Report 2021, Note 24: Property, Plant and Equipment, Current year vested additions, Land under roads.

**Your request 2:**

Has these \$ (as presented) been review and supported by independent registered valuers before being accepted into the asset schedule

**Our Response 2:**

No, land under roads are not revalued.

**Your request 3:**

If not supported by independent registered valuers, why not, and who, if anyone provided advise as to the value.

**Our response 3:**

There is no requirement for land under roads to be revalued. The value that Council has brought on for the vested assets is based on the value that the developer has provided and this have been reviewed by Council staff for reasonableness.

You have the right to seek an investigation and review by the Ombudsman of this decision. Information about how to make a complaint is available at [www.ombudsman.parliament.nz](http://www.ombudsman.parliament.nz) or freephone 0800 802 602.

Kind Regards,

**Laura** | Official Information Coordinator  
Legal Services & Risk | People and Organisational Performance  
Email: [officialinformation@hcc.govt.nz](mailto:officialinformation@hcc.govt.nz)



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**From:** 7(2)(a)  
**Sent:** Friday, 17 June 2022 2:42 pm  
**To:** official information <[officialinformation@hcc.govt.nz](mailto:officialinformation@hcc.govt.nz)>  
**Subject:** LGOIMA 264224 (continuation of LGOIMA 259996) - 7(2)(a) -Valuation of Land Under Roads

Good afternoon, thank you for providing this information. Can you please confirm under OIA 3 issue:

- (1) Has these \$ as presented, been adopted into HCC accounts (asset schedule land under roads ) as values
- (2) Has these \$ ( as presented ) been review and supported by independent registered valuers before being accepted into the asset schedule
- (3) If not supported by independent registered valuers, why not, and who, if anyone provided advise as to the value.

Kind Regards

7(2)(a)



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**From:** official information <[officialinformation@hcc.govt.nz](mailto:officialinformation@hcc.govt.nz)>  
**Sent:** Friday, 17 June 2022 2:17 pm  
**To:** 7(2)(a) >  
**Cc:** official information <[officialinformation@hcc.govt.nz](mailto:officialinformation@hcc.govt.nz)>  
**Subject:** Final Response: LGOIMA 264224 (continuation of LGOIMA 259996) - 7(2)(a) -Valuation of Land Under Roads

Kia Ora,

I refer to your **information request below**, Hamilton City Council is able to provide the following response.

**Your request:**

I would be interested in you providing the invoices from developers that do “value land under roads”. Can you please provide. If you are unable or unwilling to provide, then my previous request as the value \$ and area ( m2) on a yearly basis would suffice.

**Our Response:**

Please find attached a list of infrastructure assets for land under roads which sets out the value and area of these assets from the Annual Report 2019/20.

You have the right to seek an investigation and review by the Ombudsman of this decision. Information about how to make a complaint is available at [www.ombudsman.parliament.nz](http://www.ombudsman.parliament.nz) or freephone 0800 802 602.

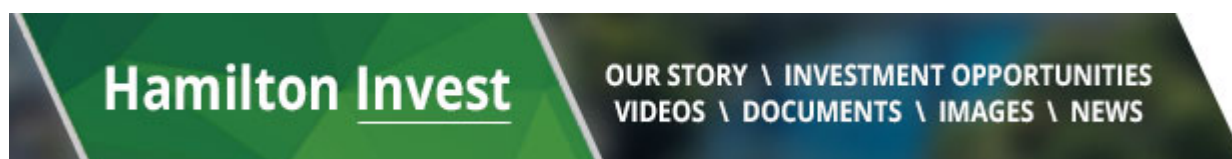
Kind Regards,

**Laura** | Official Information Coordinator  
Legal Services & Risk | People and Organisational Performance  
Email: [officialinformation@hcc.govt.nz](mailto:officialinformation@hcc.govt.nz)



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**From:** 7(2)(a)  
**Sent:** Thursday, 5 May 2022 11:15 am  
**To:** official information <[officialinformation@hcc.govt.nz](mailto:officialinformation@hcc.govt.nz)>  
**Subject:** RE: PART 2. Final Response: LGOIMA 259996 - 7(2)(a) - How was valuation of "Land under roads" calculated in 2014 and can you provide an explanation for the 2019/2020 increase

Good morning, Thank you for this clarification. I have spoken to 2 developers and their consultants. They all advise that they do not value "land under roads" but do provide a costing for they infrastructure they have installed, which was my understanding of this point. I would be interested in you providing the invoices from developers that do "value land under roads". Can you please provide. If you are unable or unwilling to provide, then my previous request as the value \$ and area ( m2) on a yearly basis would suffice. Thanks

Kind Regards

7(2)(a)

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**From:** official information <[officialinformation@hcc.govt.nz](mailto:officialinformation@hcc.govt.nz)>

**Sent:** Tuesday, 3 May 2022 2:06 pm

**To:** 7(2)(a)

**Cc:** official information <[officialinformation@hcc.govt.nz](mailto:officialinformation@hcc.govt.nz)>

**Subject:** PART 2. Final Response: LGOIMA 259996 - 7(2)(a) - How was valuation of "Land under roads" calculated in 2014 and can you provide an explanation for the 2019/2020 increase

Kia Ora,

I refer to your **information request below**, Hamilton City Council is able to provide the following response.

1. Prior to 2014, Hamilton City Council presented assets that used both the cost model and revaluation model in the same asset class under "Roads and traffic network" which was not consistent with PBE IPSAS 17 PROPERTY, PLANT AND EQUIPMENT paragraph 42 or PBE IPSAS 1 PRESENTATION OF FINANCIAL STATEMENTS paragraph 92. Therefore, in 2014 land under roads which uses the cost model was transferred out to its own assets class to be in line with PBE IPSAS 17 paragraph 42 and PBE IPSAS 1 paragraph 92.
2. As part of the consenting process the developer provides a document using a standard form called the Schedule of land and assets to vest in Council ([Link To Form](#)). This document sets out the quantum and value of assets for the purpose of capitalisation of the newly adopted assets. The schedule of assets form is reviewed by Council staff to ensure the value provided is reasonable. Where there is a PDA and council has purchased land, then these are the values used.

We therefore ask the developers to provide us what we call "a developers invoice" which sets out the value of the land and other details that they are vesting to us.

Historically the terminology used in this exercise was called an **GST invoice** but this has been corrected to schedule of assets.

Apologies for the confusion with term using developer invoice.

Please also note, there are no assets purchased only vested and therefore there is no breakdown. We are therefore refusing this aspect as per S17(e) of LGOIMA.

You are welcome to make any further information requests.

You have the right to seek an investigation and review by the Ombudsman of this decision. Information about how to make a complaint is available at [www.ombudsman.parliament.nz](http://www.ombudsman.parliament.nz) or freephone 0800 802 602.

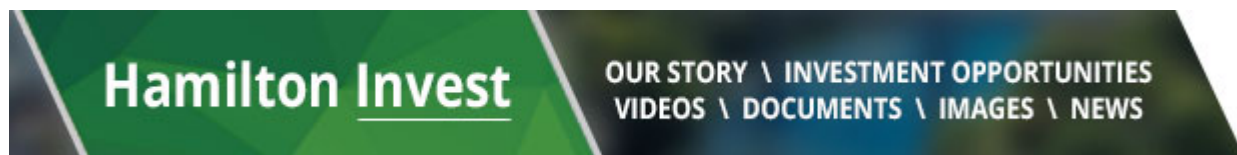
Kind Regards,

Tatiyana

**Official Information Team**

Legal Services & Risk | People and Organisational Performance

Email: [officialinformation@hcc.govt.nz](mailto:officialinformation@hcc.govt.nz)



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**From:** 7(2)(a)

**Sent:** Thursday, 21 April 2022 10:21 am

**To:** official information <[officialinformation@hcc.govt.nz](mailto:officialinformation@hcc.govt.nz)>

**Subject:** RE: Final Response: LGOIMA 259996 - 7(2)(a) - How was valuation of "Land under roads" calculated in 2014 and can you provide an explanation for the 2019/2020 increase

Good morning, With respect, you have not answered either question.

**With regards to question 1** please provide the accounting standards being used. This will require you to identify the "standard" and any "subsection" being adopted.

**In relation to question 2**, regarding the makeup of the \$20,011 in vested assets. Please provide a "complete breakdown" of the assets purchased. This would identify the land on a m2 basis and a separation between residential, commercial and industrial zoning.

It is normal for the developer to vest the land at "no cost" for roads. For additional land that council may require then there would be an agreement.

Therefore your response that the developer provides an invoice is not correct.

Kind Regards

7(2)(a)

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**From:** official information <[officialinformation@hcc.govt.nz](mailto:officialinformation@hcc.govt.nz)>

**Sent:** Wednesday, 20 April 2022 2:10 pm

**To:** 7(2)(a) >

**Cc:** official information <[officialinformation@hcc.govt.nz](mailto:officialinformation@hcc.govt.nz)>

**Subject:** Final Response: LGOIMA 259996 - 7(2)(a) - How was valuation of "Land under roads" calculated in 2014 and can you provide an explanation for the 2019/2020 increase

Kia Ora,

I refer to your **information request below**, Hamilton City Council is able to provide the following response.

**Request (1)**

How was the original \$ for "Land under roads," arrived at in 2014. Was it undertaken by a registered valuer? If so, please provide that valuation. If not how was the \$ arrived at? Is it based on a m2 bases? If so please provide that evidence. If not then what methodology was used?

**Response (1)**

Land under roads has always been held at cost in line with our accounting policy and has not been revalued. Prior to 2014, Land under roads was held under "Roads and traffic network" in our Annual Report. In 2014, it was transferred to its own separate class "Land under roads" at cost to be in line with the accounting standards.

The cost value of land under roads is usually determined by what we paid for the land in line with the sale and purchase agreement or if it is a vested assets this is based on the developer invoice which provides that value of the land. This is reviewed by Council staff to ensure the value provided is reasonable.

#### Request (2)

In the 2019/2020 accounts "Land under Roads" (page 128/129) shows additions of \$20,011 m as "Vested assets." How was this \$ arrived at? Please provide the evidence as "Notes to the accounts" do not provide.

#### Response (2)

The value of vested assets for land under roads is determined by the developer invoices.

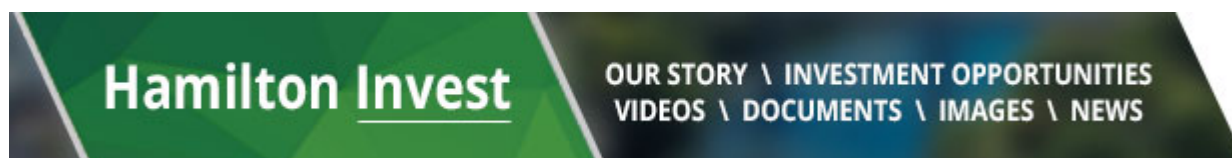
You have the right to seek an investigation and review by the Ombudsman of this decision. Information about how to make a complaint is available at [www.ombudsman.parliament.nz](http://www.ombudsman.parliament.nz) or freephone 0800 802 602.

Kind Regards,

#### Official Information Team

Legal Services & Risk | People and Organisational Performance

Email: [officialinformation@hcc.govt.nz](mailto:officialinformation@hcc.govt.nz)



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From: 7(2)(a)

Sent: Tuesday, 5 April 2022 11:30 am

To: official information <[officialinformation@hcc.govt.nz](mailto:officialinformation@hcc.govt.nz)>

Subject: HCC/ Annual Accounts 2014 & 2020/ Notes 24, 2020 / Land under roads

Good morning, I see in the 2014 accounts that you separated "Land under Roads" from "Roads and Traffic Network." It also talks about valuing land at "Fair Value". In the 2019/2020 accounts it states: " Land ( operational , restricted, infrastructure and parks and gardens) . **Land is valued at fair value using market-based evidence based on its highest and best use with reference to comparable land values.**"

My question is;

1. How was the original \$ for "Land under roads," arrived at in 2014. Was it undertaken by a registered valuer? If so, please provide that valuation. If not how was the \$ arrived at? Is it based on a m2 bases? If so please provide that evidence. If not then what methodology was used?
2. In the 2019/2020 accounts " Land under Roads" ( page 128/129) shows additions of \$20,011 m as "Vested assets." How was this \$ arrived at? Please provide the evidence as "Notes to the accounts" do not provide.

Thanks

Kind Regards

7(2)(a)

7(2)(a)

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## ANNUAL REPORT 2019/20

## VESTED ASSETS

## INFRASTRUCTURE ASSETS - LAND UNDER ROADS

No.	REF - vested no.	Description - address	Amount	area m2
1	2020.101	71 Dixon Road	- 541,100	5411
2	2020.102	Webb Drive Greenhill Park	- 3,446,940	16414
3	2020.001	452 Tuhikaramea Stage 1	- 15,400	385
4	2020.005	Arthur Porter Drive	- 980,000	14000
5	2020.011	28 Borman Road	- 444,798	1574
6	2020.012	Greenhill Park Stage 9 Popham Road	- 1,789,800	8949
7	2020.017	329 Dey Street	- 230,480	2881
8	2020.057	Rose Berry Cres Drower Glen Flagstaff	- 83,980	1292
9	2018.066	59 Tasman Road	- 274,020	4567
10	2020.082	Hounsell Road Northgate	- 369,460	5278
11	2020.081	Te Kowhai Road Northgate	- 1,009,050	14415
12	2020.080	77 Tasman Road Avalon	- 715,567	7162
13	2020.021	36 Borman Road	- 125,889	446
14	2020.086	315 Horsham Downs Road	- 452,448	3469
15	2020.058	Rototuna Town Centre	- 1,272,000	6360
16	2020.024	71 Dixon Road	- 307,600	3076
17	2019.060	29-29A Harrowfield Drive	- 153,000	1823
18	2020.094	Hector Drive Rototuna	- 1,594,700	15947
19	2020.019	1010 Te Rapa Road Pukete	- 3,184,400	7961
20	2020.025	504 Tuhikaramea Road	- 3,880	97
21	2020.052	209 Baverstock Road	- 451,162	1189
22	2020.051	49 North Ridge Drive Rototuna	- 604,940	2135
23	2020.074	Lot 27 North Ridge Drive	- 919,070	2820
24	2020.036	Carrs Road Greenhill Park	- 367,400	1837
Less: Entries reversed in the following year			- 674,140	
TOTAL			- 20,011,223	
as per Annual Report 19/20			- 20,011,223	

*difference* -