

Laura Bowman

From: Official Information
Sent: Thursday, 22 September 2022 11:34 am
To: [REDACTED]
Cc: Official Information
Subject: Final Response - LGOIMA 281242- [REDACTED] - Continuation of LGOIMA 267415 - request an explanation as to the previous response we gave for this LGOIMA
Attachments: Innes Common - PGL Query - Response.xlsx; FW: Final Response - LGOIMA 267415 - [REDACTED] - Please provide the complete "asset schedule" of these assets listed as "Parks and Gardens(land)" from 2013 to 2021

Kia Ora,

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

Your Request 1:

I have sort under an OIA from QV the methodology they are adopting to arrive at some values. They have advised that some of the information you have provided is inaccurate. I refer specifically to Innes Common. 281815/534829. The date is identified as 30/6/2011 with a cost of \$21,062,000. Reserve value of \$3,670,269 (2019) and \$19,937,000 (2021). QV state "Please note the 2020 value for Innes Common you quote is not the revalued asset value for Innes Common but rather the reserve value as carried on the council balance sheet. The asset revaluation reserve balance represents the movement between the council book value of assets prior to the revaluation and after the revaluation each year a revaluation occurs."

If this is the case, then the \$ movements don't add up. With the 2019 \$19,937,020 and the 2021 \$21,062,000 gives a difference of \$1,124,980 not the \$3,670,269 as shown. It is clear that the starting balance dates are not correct with the date identifies as 30/6/2011. I would appreciate being supplied with either accurate information or an explanation. Is it that the headings you have adopted do not reflect the true position.

Our Response 1:

Your email compares a closing balance of revaluation reserve movement to the cost. However, you need to compare cost on cost and OB reserve and add on this year's movement. Please see the attached spreadsheet. Columns K, L and M are a running balance of the revaluation reserve movements. We have added the cost for 2019 (column G) to see the reserve movement.

The movement for the asset is \$16,266,750, add that to the opening balance of \$3,670,269, and the closing balance is correct at \$19,937,019 for revaluation reserve. \$16,266,750 is the difference between 2020 and 2021, which is the revaluation reserve movement for the asset.

Your Request 2:

I am still to receive advise of where Garden Place is in an asset schedule.

Our Response 2:

Garden Place is not in the PGL Asset Register as originally it would have been classified as roading. Roading land is also held at a very high level in the RTL Asset Register. Land in the RTL (Land Under Roads) book is not revalued.

Additional questions from 07 July 2022:

We consider that this response answers your questions from your email 07 July 2022 (attached) and now consider this matter to be closed.

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 or freephone 0800 802 602.

Kind Regards,

Laura | Official Information Coordinator
Governance & Assurance Team | People and Organisational Performance
Email: officialinformation@hcc.govt.nz



**Hamilton
City Council**
Te kaunihera o Kirikiriroa

Hamilton City Council | Private Bag 3010 | Hamilton 3240 | [Hamilton City Council](#)

From: 7(2)(a)

Sent: Tuesday, 6 September 2022 2:41 pm

To: official information <officialinformation@hcc.govt.nz>

Subject: FW: Final Response - LGOIMA 267415 - 7(2)(a) - Please provide the complete "asset schedule" of these assets listed as "Parks and Gardens(land)" from 2013 to 2021

Importance: High

Good afternoon, I attached the schedule provided by yourselves. I have sort under an OIA from QV the methodology they are adopting to arrive at some values. They have advised that some of the information you have provided is inaccurate. I refer specifically to Innes Common. 281815/534829. The date is identified as 30/6/2011 with a cost of \$21,062,000. Reserve value of \$3,670,269 (2019) and \$19,937,000 (2021). QV state "Please note the 2020 value for Innes Common you quote is not the revalued asset value for Innes Common but rather the reserve value as carried on the council balance sheet. The asset revaluation reserve balance represents the movement between the council book value of assets prior to the revaluation and after the revaluation each year a revaluation occurs."

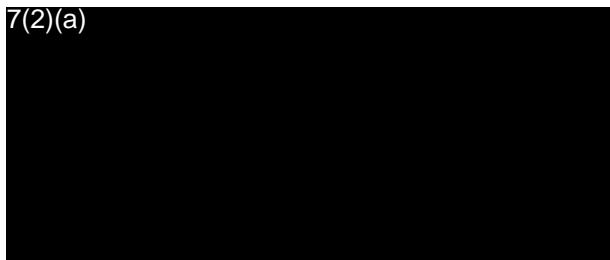
If this is the case, then the \$ movements don't add up. With the 2019 \$19,937,020 and the 2021 \$21,062,000 gives a difference of \$1,124,980 not the \$3,670,269 as shown. It is clear that the starting balance dates are not correct with the date identifies as 30/6/2011. I would appreciate being supplied with either accurate information or an explanation. Is it that the headings you have adopted do not reflect the true position.

Just so you are aware I am seeking further clarification from QV on other matters.

PS I am still to receive advise of where Garden Place is in an asset schedule.

Kind Regards

7(2)(a)

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From: 7(2)(a)

Sent: Thursday, 7 July 2022 10:05 am

To: official information <officialinformation@hcc.govt.nz>

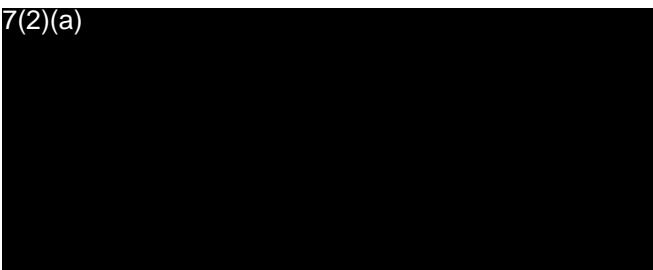
Subject: FW: Final Response - LGOIMA 267415 - 7(2)(a) - Please provide the complete "asset schedule" of these assets listed as "Parks and Gardens(land)" from 2013 to 2021

Importance: High

Good morning, I have been unable to find "Garden Place" in the attached register. Have I missed it or is it in some other register? Please advise. Thanks

Kind Regards

7(2)(a)



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From: official information <officialinformation@hcc.govt.nz>

Sent: Friday, 1 July 2022 2:25 pm

To: 7(2)(a)

Cc: official information <officialinformation@hcc.govt.nz>

Subject: Final Response - LGOIMA 267415 - 7(2)(a) - Please provide the complete "asset schedule" of these assets listed as "Parks and Gardens(land)" from 2013 to 2021

Importance: High

Kia Ora,

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

Your request:

Please provide the complete "asset schedule" of these assets listed as "Parks and Gardens(land) " from 2013 to 2021 with:

1. The street address
2. Legal description with title reference number
3. Area in m2.
4. The value attached to each of these properties each year, or if has been done in "bulk" the spreadsheet showing the values for each park/ garden and how this \$ been arrived at.
5. The accounts identify "qualified" valuers that have undertaken valuations. Please provide the "valuation" if they are not already covered in request (4)

6. The accounts also identify “staff” assisting in these valuations. Please provide “the staff values” to the properties if “their values” have been adopted for the accounts.

Our response:

Please find attached detailed schedule of assets based on the information we have available. The information has been supplied in 3 sheets based on the asset management system that was being used at the time, these are as follows:

Year	Program
2013 – 2014	Peoplesoft
2015 – 2018	AX Dynamics
2019 – Current	IPS

Due to the asset management system software at use at the time, we are unable to further break down the information relating to years 2013 and 2014. We are therefore, refusing the following aspects of your request in accordance with s17(e) of LGOIMA as this information does not exist.

Request 1, only that which relates to years 2013 and 2014.

Request 2, only that which relates to years 2013 and 2014.

Request 3, only that which relates to years 2013 and 2014.

We have provided all the information available relative to your request.

With regard to **Request 4** – we have broken each asset down at the component level per the revaluation reports. We are showing this information as it would have been used during revaluation and it has been done per a year showing each value attached.

Request 5 – The name of the valuer is published in our Annual Reports on the HCC Website. For example in the 2021 year Annual Report go to page 163 the Critical Accounting Estimates and Assumptions, i.e. QV Asset & Advisory. We have given you the valuations attached to each asset as per note 4.

Request 6 – The valuers are the ones who performed the valuations and the HCC staff identified in the Annual Reports are only assisting with preparing this information.

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 or freephone 0800 802 602.

Kind Regards,

Laura | Official Information Coordinator
Legal Services & Risk | People and Organisational Performance
Email: officialinformation@hcc.govt.nz



Hamilton City Council | Private Bag 3010 | Hamilton 3240 | www.hamilton.govt.nz

From: 7(2)(a)

Sent: Wednesday, 1 June 2022 12:57 pm

To: official information <officialinformation@hcc.govt.nz>

Subject: FW: HCC Annual accounts 2013 - 2021 / Statement of Financial Position/ Property Plant and Equipment/ Property Revaluation reserves/ Operational assets/ Parks and Gardens (land)

Good afternoon, HCC accounts show a significant increase in the value of “Parks and Gardens land” since 2013. The value in 2013 was \$174,712 M and has increased to \$610,772M in 2021. The notes to the accounts state that valuations have been obtained from various registered valuers over this time.

My request is as follows:

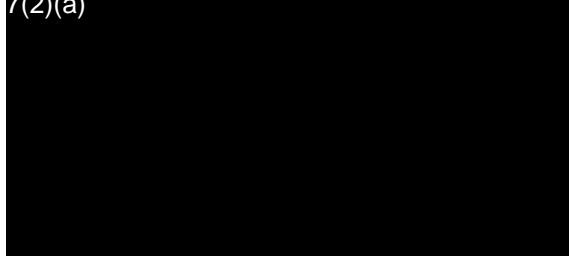
Please provide the complete “asset schedule” of these assets listed as” Parks and Gardens(land) “ from 2013 to 2021 with:

- (1) the street address
- (2) Legal description with title reference number
- (3) area in m2.
- (4) The value attached to each of these properties each year, or if has been done in “bulk” the spreadsheet showing the values for each park/ garden and how this \$ been arrived at.
- (5) The accounts identify “qualified” valuers that have undertaken valuations. Please provide the “valuation” if they are not already covered in request (4)
- (6) The accounts also identify “staff” assisting in these valuations. Please provide “the staff values” to the properties if “their values” have been adopted for the accounts.

Many thanks

Kind Regards

7(2)(a)



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ASSET LISTING DATA - PULLED FROM WAUGH REPORTS							IPS SYSTEM DATA			
ASSVALKEY COMPKEY	Asset Type	Asset Description	Asset Acquisition Date	Cost Balance 2019	Cost Balance 2021	Cost Movement (ie Reval Reserve Movement)	Depreciation Balance	Reserve Balance 2021	Reserve Balance 2020	Reserve Balance 2019
281808	534822	Land Parcel	Innes Common Sports (Part Of)	11/02/1994	68,000.00	75,000.00	- 7,000.00	- - 59,046.99	- 52,046.99	- 52,046.99
281809	534823	Land Parcel	Innes Common Sports (Part Of)	11/02/1994	68,000.00	75,000.00	- 7,000.00	- - 59,046.99	- 52,046.99	- 52,046.99
281810	534824	Land Parcel	Innes Common Sports (Part Of)	11/02/1994	68,000.00	75,000.00	- 7,000.00	- - 59,046.99	- 52,046.99	- 52,046.99
281811	534825	Land Parcel	Innes Common Sports (Part Of)	11/02/1994	68,000.00	75,000.00	- 7,000.00	- - 59,046.99	- 52,046.99	- 52,046.99
281812	534826	Land Parcel	Innes Common Garden (Part Of)	30/06/2011	4,795,250.00	556,000.00	4,239,250.00	- 568,980.75	- 3,670,269.25	- 3,670,269.25
281813	534827	Land Parcel	Innes Common Garden (Part Of)	30/06/2011	4,795,250.00	140,000.00	4,655,250.00	- 984,980.75	- 3,670,269.25	- 3,670,269.25
281814	534828	Land Parcel	Innes Common Garden (Part Of)	30/06/2011	4,795,250.00	1,242,000.00	3,553,250.00	- - 117,019.25	- 3,670,269.25	- 3,670,269.25
281815	534829	Land Parcel	Innes Common Garden (Part Of)	30/06/2011	4,795,250.00	21,062,000.00	- 16,266,750.00	- - 19,937,019.25	- 3,670,269.25	- 3,670,269.25

19,453,000.00 23,300,000.00 - 3,847,000.00 - 18,736,264.96 - 14,889,264.96 - 14,889,264.96

The email is comparing a Closing Balance of Reval Reserve Movement to the Cost. Need to compare Cost on Cost and OB Reserve and add on this years movement to get Closing Bal Reval Reserve.

Columns K, L & M are a running balance of the reval reserve movements (across the life of the asset)

There is only cost for 2021 in this spreadsheet, to check the reserve movement you need to add in Cost for 2019 (which I have added in) Refer Column G.

The movement for that asset is \$16,266,750, add that to the opening balance of \$3,670,269, and the closing balance is correct at \$19,937,019.25 for Revaluation Reserve.

\$16,266,750 is the difference between 2021 & 2020, this is the Reval Reserve Movement for the asset in question.

LAND PARCEL DATA			
Street Address	Legal Description	Title Ref Num	Area m2
Lot 42 DP S65653	SA54A/733	1892.08	
Lot 99 DP S55058	Gaz 1995 p 461	2181.63	
Lot 10 DP 316492	64473	2151.56	
Sec 1 SO 375056	339563	844.62	
Lot 20 DP S22654	40255	5654.65	
Sec 1 SO 61561	40255	1422.77	
Pt Allot 414 Parish of Te Rapa	40255	12628.15	
LOT PT 1 DP S90061	40255	214151.17	