

LANDLORDS NEWS

VOLUME 173

February 2021

GENERAL MEETING

**Tuesday
2nd February 2021
HAS BEEN
CANCELLED**

**Fullarton Park
Community Centre
411 Fullarton Road
Fullarton SA 5063**

**6:50pm for 7:00pm start
in the Parkview Room**

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COVID-19

**DUE TO THE COVID-19 RESTRICTIONS
THE 2ND OF FEBRUARY
GENERAL MEETING
HAS BEEN CANCELLED**

GENERAL MEETING GUEST SPEAKER

**Guest speaker:
Due to COVID-19, there is no meeting this month.**

What the Agenda was going to be

- Meeting opening and welcome
- Apologies
- Guest Speaker
- Minutes of the previous meeting
- Business arising from minutes
- President's report
- General business
- Close meeting

OUR FEBRUARY GENERAL MEETING

We have decided not to hold our General Meeting for February 2021. To comply with the restriction requirements is considered to be beyond the committee's responsibilities meaning that we as a gathering would not be compliant with the required restrictions. There are no significant outstanding issues that are affecting our association to justify holding a meeting at this point in time. The following is a directive issued by the Fullarton Park Community Centre.

Rodney Webb.

WEBSITE INFECTION

I received the following information from the company who built our new website early in November 2020. Fortunately our members other than Margaret B and myself were not exposed to the infection threat. The clean-up cost was indeed \$550.00 with the hosting issue to be resolved by a committee decision.

Hi Rodney

Sorry to be the bearer of bad news but your web site has been infected by a very bad version of malware. This means that people going to your site may get their own computers infected. We would recommend the following ASAP.

1. We clean the web site this will cost approximately \$330.00 to \$550.00 incl. GST depending on the amount of time taken.
2. Currently the web site is housed on our standard servers @ \$240.90 incl. GST. We would recommend shifting the web site to our most secure server @ \$550.00 per annum incl. GST.

This is most unusual for us and is the first web site to get infected in 2 years.

We would recommend something is done immediately.

*Cheers,
Manager Seofast*

OUR ASSOCIATION'S WEBSITE:

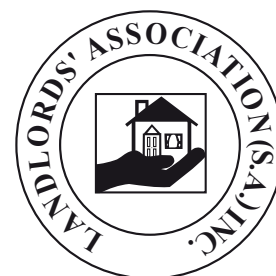
A repeat article:

This project has been a long running one and still nowhere near completion. The original website that was created some years ago was deemed by a majority of people on committee and the original creator, Craig, as being outdated and a total new approach required. Apologetically Craig said that he did not have the time to build us a new site but kindly offered to assist in the monitoring of events surrounding the new creation. He has been most assistive in that role and was able to advise committee members involved on technicalities that we had no knowledge of.

The new site has been launched, but other than Margaret B working out how to upload documents using software called "wordpress", we as committee don't know how to manage the upkeep of the site as yet.

Please, we do have a vacancy on committee for one of our members who have the expertise and would be so kind as to join us to educate us on the site's upkeep? Not keen to join committee, that's fine as well if you would just like to assist us.

Rodney Webb.



THREE ARTICLES FROM THE DEPARTMENT OF TREASURY AND FINANCE:

Forwarded to me by our vice President, David Plant – Rodney Webb

1. Rent Relief: A second round of rental grants are available for residential landlords who reduce the rent for tenants experiencing rental hardship due to COVID-19.

To be eligible for a second grant of up to \$1,000:

- The tenant must be significantly impacted by COVID-19, have less than \$5,000 in savings and pay more than 30% of their current income in rent.
- A revised rental agreement must reflect that the landlord has provided rent relief to the tenant since 1 October 2020 and/or will provide relief by 30 March 2021.

Landlords who did not receive a grant in the first round may be eligible in this round.

The scheme is administered by the Department of Human Services.

Applications close 30 March 2021.

2. Residential Rental Grant Scheme – Second round

The South Australian Government has announced a second round of rental grants of up to \$1,000 for residential landlords who reduce the rent of a tenant experiencing rental hardship due to the COVID-19 pandemic.

To be eligible for a second grant, an agreement will need to be in place (eg. revised rent agreement) that reflects that the landlord has provided rent relief to a tenant since 1 October 2020 and/or will provide such relief before 30 March 2021 (inclusive).

Residential landlords are eligible for a second grant irrespective of whether they received a rental grant in the first round (where appropriate relief has been provided).

Applications for the second round of rental grants will close on 30 March 2021.

The application deadline for the first round of rental grants has also been extended to 30 March 2021.

To be eligible for a first round grant, an agreement will need to be in place that reflects that the landlord has provided rent relief to a tenant since 30 March 2020 and provided such relief before 30 September 2020 (inclusive).

To be considered as being in rental hardship, a residential tenant must be significantly impacted by the COVID-19 pandemic, have less than \$5,000 in savings and pay more than 30% of their current income in rent.

The tenant and landlord need to demonstrate that a revised rental agreement has been negotiated as part of the application process.

A temporary rent reduction agreement template can be found here: *(Temporary Rent Reduction Agreement Template)*

https://www.treasury.sa.gov.au/__data/assets/word_doc/0004/285331/Temporary-Rent-Reduction-Agreement-Template.docx

The amount of the rental grant will be calculated on the revised agreement and will be paid to the landlord to offset the provision of reduced rent to the affected tenant.

The rental grant is available for a multi-occupancy house, pro-rated for tenants that meet all other eligibility criteria required under the scheme.

The rental grant is in addition to any land tax relief provided under the Government's scheme for landlords.

The Department of Human Services administers the rental grant scheme.

3. Land tax Package

From July 2020, the South Australian Government's significant land tax reforms began delivering \$200 million in savings to investors and landlords over the next three years.

In addition, the Government has announced land tax relief measures to support residential and non-residential tenants and land owners impacted by COVID-19. These measures include:

- Residential and non-residential landlords can receive up to a 50 per cent reduction on their 2019-20 land tax liability on affected properties. There are two stages to the land tax relief measure for residential and non-residential landlords:
- * Period 1: 30 March 2020 to 30 October 2020
- * Period 2: 31 October 2020 to 30 April 2021

Each period is assessed separately, with up to 25 per cent relief on 2019-20 land tax liabilities for the relevant property available in each period. The land tax relief only applies if a reduction in rent is passed on to an eligible tenant in the relevant period of at least the same amount as the land tax relief, or if the landlord lost rent because of an untenanted property over the relevant period that was tenanted as at 31 March 2020.

Eligible non-residential tenants are businesses eligible for the Commonwealth JobKeeper payment in the relevant period with an annual turnover of not more than \$50 million. Eligible residential tenants are tenants experiencing financial hardship due to COVID-19 in the relevant period.

- Commercial owner-occupiers who own the land where they operate their business are eligible to receive relief of 25 per cent off their 2019-20 land tax liabilities in period 2 (31 October 2020 to 30 April 2021). Relief is available where the business is eligible for the Commonwealth Government's JobKeeper payment from 31 October 2020 and annual turnover is not more than \$50 million.

- eligible taxpayers with an outstanding 2019-20 land tax liability can defer their 2019 20 remaining land tax payments for up to six months.
- an increase to the existing land tax transition fund relief.

It was previously announced that transitional relief equivalent to 50% of the increase in a 2020-21 land tax assessment would be available to eligible taxpayers whose land tax bill had increased as a result of the changes in aggregation of land commencing from 1 July 2020.

This relief has been increased to 100% of the increase in an eligible taxpayer's 2020-21 land tax assessment, subject to the existing criteria – saving some investors up to an additional \$50,000.

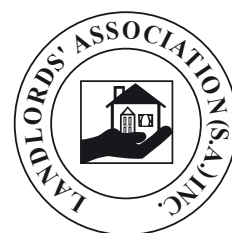
Further information on the land tax relief measures is available at <https://www.revenuesa.sa.gov.au/grants-and-concessions/covid19-relief>

MISSING TENANTS

We are trying to locate: Mr David Aiken & Ms Leah Pitt. Should you know of their whereabouts please contact Rodney Webb on 08 8258 6660 or 0408 830 382.

WELCOME BACK TO OUR PAST MEMBERS

Mr Stephen OLSSON
Mr Martin SIELAFF



ADDITIONAL CONDITIONS OF USE (COVID 19)

Due to the ongoing coronavirus (COVID-19) pandemic, **Fullarton Park Community Centre** is taking measures to protect all members of the community. It is vital all instructions listed below are followed.

1. As required by the Emergency Management (Public Activities) (COVID-19) Direction 2020 have a COVID Safe Plan in place and ensure you have it available at the time of your hire

2. Do not attend the Centre if you, or anyone in your group:

- Is experiencing cold and flu like symptoms including fever, cough, sore throat, and/or shortness of breath
- Has a chronic medical condition and/or weakened immune system and has not sought advice from a health care professional prior to attending.

3. If you have travelled interstate or overseas you must follow the advice of the Government of South Australia travel restrictions available at <https://www.covid-19.sa.gov.au/>

4. Practice physical distancing where possible, stay 1.5m apart.

5. Wash hands or use sanitiser provided when entering and exiting the premises.

6. Maintain appropriate personal hygiene practices (especially covering coughs and sneezes).

7. Ensure you only enter and exit the building during your allotted times.

8. It is recommended that you restrict your booking to a 2-hour time limit per activity, not including set up and pack up, however will assess each booking on its needs. To avoid lingering in foyers and waiting areas encourage members to arrive no earlier than 5 minutes prior to your starting time and to exit promptly after completion of your activity.

9. Ensure you do not exceed the maximum occupancy requirement (1 person per 2m²) of the room you are using. This is stated on the signage prior to entering the room.

10. There is no communal food or beverage service areas, however Hirers can nominate 1-2 persons to use the kitchen facilities to make and serve tea and coffee. Please advise the Centre if you wish to do this. Hirers must BYO disposable plates, cups etc.

11. Report any witnessed non-compliance of conditions of entry to the Centre.

12. It is a responsibility of the program organiser and Hirer to keep and retain contract tracing records in accordance with their COVID Safe Plan. You will be required to complete an attendance sheet containing details of the group, the date of the activity, and the names and phone numbers of each attendee (unless a person refuses to provide their details).

13. Hirers are responsible for cleaning and disinfection of touch-points (door handles, light switches, counters, table tops, and backs of chairs) and must initial the cleaning checklist provided before and after each session. Disinfectant spray and paper towels will be provided by the Centre.

14. Where a contracted clean is required, Hirers are made aware and the cost is borne by the Hirer.

15. Hirers who are conducting prescribed operations as defined under The Emergency Management (Public Activities No 8) (COVID-19) Direction 2020 must ensure that the prescribed operations are supervised by a COVID Marshal. A list of prescribed activities can be found at <https://www.covid-19.sa.gov.au/business-and-work/covid-marshals>

16. Hirers who fall under the list of prescribed operations are required to:

- Complete the required training and keep records of the training to provide to an authorised officer on request www.covid-19.sa.gov.au/recovery/covid-marshals
- Take reasonable steps to visually identify as a COVID Marshal.
- Ensure a copy of the Certificate of Completion of COVID Marshal online training is provided to the Centre prior to your hire and have it available at the time of your hire.

Spot checks will be conducted by Council Staff. Non-compliance of any of the above could result in the exclusion from hiring the Centre.

Group Name.....
.....

Date.....

Contact Person.....
.....

Signature.....

Received by City of Unley and approved by:

Date.....

Signature:.....

Name.....

A message to the housing and homelessness sector

Wednesday, 11 November 2020

Housing initiatives in the State Budget 2020-21

The State Budget 2020-21 released by Treasurer Rob Lucas yesterday afternoon included significant housing initiatives that are exciting for the housing and homelessness sector.

It includes investment of an additional \$13.6 million over three years to help reduce homelessness in South Australia.

- Each year, 60 rough sleepers with complex needs will be housed in new specialised and supported accommodation at a cost of \$2.3 million. A portion of the Holbrooks public housing site at Brooklyn Park will be redeveloped with ongoing case management provided for tenants.
- 40 Aboriginal Elders at risk of homelessness will have access to new housing thanks to a \$4 million grant provided to Aboriginal Community Housing Limited for the development of culturally appropriate accommodation in Bedford Park.

These initiatives build on the unprecedented efforts to house 250 South Australian rough sleepers during the COVID-19 pandemic, and provide them with ongoing support, through a \$7.3 million funding injection.

The State Budget also includes \$76 million for a Housing Construction Stimulus Package from the Community and Jobs Support Fund. This package is designed to support the sector after the HomeBuilder stimulus, and will include initiatives such as shared equity for new home construction and opportunities to promote community and affordable housing.

Other funding commitments include:

- \$10 million of planned public housing capital maintenance has been fast-tracked to boost the South Australian economy in response to the COVID-19 pandemic and has supported more than 160 jobs. Upgrades to 1,400 properties – including new kitchens and bathrooms, improvements to common areas, lighting and security, paving, painting and horticultural works – is almost complete.
- \$873,000 over two years to support Aboriginal people from remote communities in South Australia to remain safe during the COVID-19 pandemic, avoid homelessness or displacement during travel restrictions, and meet isolation requirements before returning to their home communities.
- \$32.9 million over four years to support a further 750 traineeships and apprenticeship places across a range of key areas, including housing construction
- \$1.1 million in 2020-21 for the Street to Home Program, providing a range of services for people sleeping rough in the inner city.
- \$3.8 million over four years for domestic violence measures including the continuation of the Domestic Violence Disclosure scheme, to ensure people who request information about a partner's criminal history have support from the specialist women's domestic violence service.

The Budget also included a range of grants and other initiatives to support communities recovering from the bushfires on Kangaroo Island and in the Adelaide Hills, including:

- \$52.8 million over two years for community-led economic recovery projects to support bushfire impacted communities in the Adelaide Hills and Kangaroo Island.
- \$45 million over four years for the Kangaroo Island bushfire recovery; clean up, replacement and repair of bushfire damaged state government assets on Kangaroo Island.

You can learn more about these and other investments in the State Budget 2020-21 by visiting www.statebudget.sa.gov.au.

Michael Buchan
Chief Executive



Government of South Australia
SA Housing Authority

*For more information about SA Housing Authority
visit www.housing.sa.gov.au or follow us at
www.facebook.com/SAHousingAuthority*



An article brought to my attention by one of our members, Mr Les R. (Rodney Webb)

Are you carrying on a rental property business?

In the 2013 Guide for Rental Property Owners, the ATO gives an example of a couple who jointly own twenty-six rental properties which they manage personally. The ATO says that they *are carrying on a rental property business*. The ATO says that this is unusual, and most property owners are merely *investors*, giving as an example a couple who have full-time jobs and who own three investment properties.

According to the ATO, this distinction matters because if the taxpayers are *investors* and the legal title is as joint tenants or as tenants in common in equal 50% shares, then they must share income and losses equally. Only if they are *carrying on a rental property business* can they agree to share rental income and property losses in different proportions to their legal interests in the property.

In *YPFD and Commissioner of Taxation [2014] AATA 9*, a decision of the Administrative Appeals Tribunal of Australia, the Commissioner argued that the taxpayer was an investor, as opposed to a person carrying on a business of letting properties. Therefore, the ATO disallowed deductions claimed for 'work related' expense claims such as for property seminars and courses, interest expenses, borrowings expenses, building depreciation, travel and phone.

What is required to carry on a business of letting rental properties?

In YPFD, the taxpayer worked full time as an industrial chemist. She owned nine rental properties jointly with her husband, which had been bought in the 1990s. She used real estate agents to manage the properties. She declared net rental losses of between \$27,000 and \$57,000 in her tax returns in each of the 2003, 2004 and 2005 years.

The Tribunal adopted the six indicia from *Smith and the Commissioner of Taxation (2010) 79 ATR 934* as to what activities constitute carrying on a business. The Tribunal formed the *overall impression* that YPFD carried on a business of letting rental properties, after considering the six indicia:

1. Do the activities have a profit-making purpose

Tribunal– the intention was to make a profit, even though until now, the properties were loss-making.

2. The complexity and magnitude of the undertaking;

Tribunal – appointing real estate managers was in order – it was not necessary to collect the rents and manage the properties personally.

3. An intention to trade regularly, routinely or systematically;

Tribunal – owning the properties over a period of years since the 1990s was sufficient.

4. Operating in a business-like manner and the degree of sophistication;

Tribunal– the absence of written business plans, and ad hoc advertising for tenants made the taxpayer's modus operandi unsophisticated and unbusiness-like;

5. Does a profit or loss arise from a discernible pattern of trading?

Tribunal– there was a discernible pattern of trading in managing the properties.

6. The volume of the operations and the capital employed;

Tribunal– the volume of the taxpayer's operations and the capital employed were significant.

The taxpayer was therefore carrying on a business of letting rental properties and was allowed to make 'work related' expense claims.

What 'work related' expense claims did the Tribunal allow YPFD to make?

The Tribunal analysed the expense claims in terms of their nexus (connection) to gaining assessable income from a business of letting rental properties.

- The attendance fees for real estate investment courses, and outlays for audio packs and other educational materials, including travel and accommodation: The taxpayer attended seminar programs and purchased course materials from 10 property course providers, spending approximately \$74,000. The Tribunal restricted the expense claims to the courses which had a nexus to owning existing property, as opposed to courses about buying and selling property, because the taxpayer was not in the business of buying property (having not bought any property since completing the courses).
- Interest expenses to fund the construction of a rental property: The Tribunal restricted the claim to 25% of the total interest paid, because 50% of the borrowing was the husband's half share and 25% was used for private purposes – to pay a credit card debt.
- Borrowing expenses and Depreciation: these expenses were apportioned according to ownership entitlements of 50%.
- Gardening expenses and repairs and maintenance: these claims failed through lack of documentation.
- Motor Vehicle Expenses: The 'cents per kilometre' method was preferred to a log book percentage method.
- Other Work Related Expenses: mobile phone, computer and stationery expenses were accepted, subject to substantiation.

The accumulation of disallowed claims had an adverse effect. That is, the Tribunal found that the taxpayer had failed to take reasonable care in filing her income tax return, and so an administrative penalty of 25% of the tax payable was justified.

Conclusions

Many taxpayers buy investment properties in their own name, because of the ability to offset property losses against salary income to reduce tax payable (negative gearing) and because it is easier to borrow money against a property purchased in their name.

If so, the YPFD decision helps many taxpayers to claim a wider range of expenses than a property investor enjoys, by deciding that a taxpayer with nine rental properties who outsourced property management is carrying on a business of letting rental properties. The Tribunal left the door open to fewer properties being sufficient, if operated in a business-like manner.

If they are in the business, there is also scope for taxpayers to share income and losses by way of a Partnership Agreement in different proportions to their legal interests in the property.

Apart from the knowledge gained, another benefit may flow from attendance at property education courses, seminars and mentoring programs which teach systematic investing and trading techniques. If the taxpayer puts what they learn into practice, the cost could be claimable as a tax deduction because of its connection with a property business.

Cordato Partners - Anthony J Cordato

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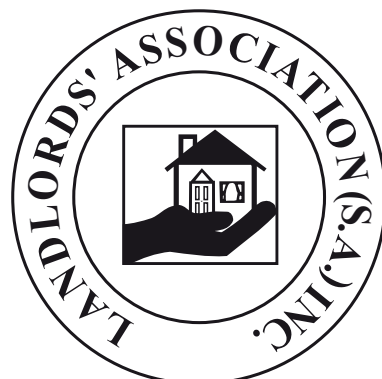
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CLOSING DATE FOR MAY 2021 NEWSLETTER

Saturday 27th March 2021

ARTICLES, ANNOUNCEMENTS
& OTHER MATERIAL

Please send to:

The Editor
Landlords' Association of (S.A.) Inc.
GPO Box 2486 Adelaide SA 5001
or Email to: lasa.info@landlords.org.au

*An annual prize will be awarded for the best
original article*

PLEASE NOTE: It would be a great help if material
for the Newsletter could be sent by email wherever
possible to save typing.

A PUBLICATION OF LANDLORDS' ASSOCIATION (S.A.) INC.

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GUEST SPEAKER/S DISCLAIMER

The opinions expressed by speakers at our meetings do not necessarily reflect the views or policies of the Landlords' Association (S.A.) Inc.

PRICE DISCLAIMER

The Landlords' Association (S.A.) Inc. cannot accept responsibility for any change in value of any advertised prices or discounts.

FUTURE MEETING DATES

Tuesday 04/05/2021, General Meeting
Tuesday 03/07/2021, Annual General Meeting

At the Fullarton Park Community Centre
411 Fullarton Road Fullarton SA 5063

Guest landlords are always welcome
Please mention if this is your first attendance

ADVERTISE YOUR BUSINESS IN OUR NEWSLETTER

A quarterly publication – published February,
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