

NCAT case 2024/00454780  
Oral brief for Mr. Stan Pogorelsky's unpaid gas heating levies

Calculations done as per Mr. Stan Pogorelsky's secret spreadsheet

<https://www.nswstratasleuth.info/SP52948-Lot-181-gas-levy-payments-self-assessment-miscalculated-10Jun2015.png>

and Lot 158 evidence in:

<https://www.nswstratasleuth.info/NCAT-2024-00454780-001-remove-SP52948-committee-member-Stan-Pogorelsky-SSMA-2015-Sec238-part-3-public.pdf>

<https://www.nswstratasleuth.info/SP52948-Lot-181-statement-of-account-receipts-1Feb2015-to-30Jan2017-part-1.png>

<https://www.nswstratasleuth.info/SP52948-Lot-181-statement-of-account-receipts-1Feb2015-to-30Jan2017-part-2.png>

Calculations done as per Mr. Stan Pogorelsky's secret spreadsheet

<https://www.nswstratasleuth.info/SP52948-Lot-181-gas-levy-payments-self-assessment-miscalculated-10Jun2015.png>

In period from 21 July 1999 (when \$200.00 was set for gas heating levies, and reconfirmed on committee meeting on 17 November 1999 (payable in advance on 1 December each year), to the day of AGM on 17 October 2019, Mr. Stan Pogorelsky owed SP52948 at least \$13,091.39 in unpaid gas heating levies (including 10% interest per year)

This figure grew to much larger debt since then. At AGM 2019, these Motions were manipulated:

**Motion 4 STRATA COMMITTEE**

*Resolved that nominations were received from:*

*Thomas Karolewski (21), Marianna Paltikian (88), Carlos Montoya (112), Genelle Godbee (142), Moses Levitt (147), Maureen McDonald (151), DB (158), Stan Pogorelsky (181), John Gore (200), Jeffrey Wang (218).*

**Motion 14 ADDITIONAL GAS POINT CHARGES**

*Resolved that the Owners Corporation will take no further action to investigate or audit the history of additional gas point charges and all lots are deemed to be paid in full.*

Basic simple interest formula looks like this:

Simple Interest = Principal Amount × Interest Rate × Time

<b>FY (period from 1 September to 31 August in each year)</b>	<b>Gas heating levy</b>	<b>Stan Pogorelsky gas heating levy payment (GST excl)</b>	<b>Date Stan Pogorelsky allegedly paid gas heating levies</b>	<b>Outstanding debt due to unpaid gas heating levy (principal and 10% simple interest per year) as of AGM on 17 October 2019 (GST excl)</b>	<b>Comment</b>
1Sep1998 to 31Aug1999	\$200.00	\$0.00		\$62.00	21-year period (around \$20.00 charge)
1Sep1999 to 31Aug2000	\$200.00	\$0.00		\$600.00	20-year period
1Sep2000 to 31Aug2001	\$200.00	\$100.00	23/08/2000	\$290.00	19-year period (did not take into account payment due on 1 December 2000); invoice with gas heating charges for FY 2000 and FY 2001 dated 8 August 2000, which applied incorrect amount of \$50.00 for TWO years (1 September 1999 to 31 August 2001), did not have owner's name, and did not include GST from 1 July 2000, was found during document search in Waratah Strata office on 20 September 2019; Mr. Pogorelsky "forgot" to include GST
1Sep2001 to 31Aug2002	\$200.00	\$50.00	01/08/2001	\$420.00	18-year period; Mr. Pogorelsky "forgot" to include GST
1Sep2002 to 31Aug2003	\$200.00	\$50.00	21/07/2002	\$405.00	17-year period
1Sep2003 to 31Aug2004	\$200.00	\$50.00	31/07/2003	\$390.00	16-year period (only Lot 175 paid)
1Sep2004 to 31Aug2005	\$200.00	\$50.00	01/11/2004	\$375.00	15-year period
1Sep2005 to 31Aug2006	\$200.00	\$50.00	01/11/2005	\$360.00	14-year period
1Sep2006 to 31Aug2007	\$200.00	\$50.00	01/11/2006	\$345.00	13-year period
1Sep2007 to 31Aug2008	\$200.00	\$50.00	01/11/2007	\$330.00	12-year period (no owners listed for payments)
1Sep2008 to 31Aug2009	\$200.00	\$50.00	01/11/2008	\$315.00	11-year period
1Sep2009 to 31Aug2010	\$200.00	\$50.00	26/10/2009	\$300.00	10-year period
1Sep2010 to 31Aug2011	\$200.00	\$50.00	24/10/2010	\$285.00	9-year period
1Sep2011 to 31Aug2012	\$200.00	\$50.00	07/11/2011	\$270.00	8-year period (Lots 79 and 147 listed for payments)
1Sep2012 to 31Aug2013	\$200.00	\$0.00		\$340.00	7-year period
1Sep2013 to 31Aug2014	\$200.00	\$0.00		\$320.00	6-year period
1Sep2014 to 31Aug2015	\$200.00	\$50.00	01/08/2014	\$210.00	5-year period

FY (period from 1 September to 31 August in each year)	Gas heating levy	Stan Pogorelsky gas heating levy payment (GST excl)	Date Stan Pogorelsky allegedly paid gas heating levies	Outstanding debt due to unpaid gas heating levy (principal and 10% simple interest per year) as of AGM on 17 October 2019 (GST excl)	Comment
1Sep2015 to 31Aug2016	\$200.00	\$283.02 50.00 50.00 50.00 16.56	01/09/2015 01/11/2015 01/02/2016 02/05/2016 01/08/2016	\$5,617.00 - \$449.58 = \$5,167.42 with 10% simple interest over 4 years => \$7,234.39	Total allegedly paid: \$449.58; Mr. Pogorelsky claimed \$200.00 levy introduced at AGM in November 2014
1Sep2016 to 31Aug2017	\$200.00	\$200.00	01/05/2017		3-year period
1Sep2017 to 31Aug2018	\$200.00	\$0.00		\$240.00	2-year period
1Sep2018 to 31Aug2019	\$200.00	\$400.00	29/03/2019		
1Sep2019 to 31Aug2020	\$200.00	\$223.82	08/10/2019 and 01/05/2020		
1Sep2020 to 31Aug2021	\$245.45	\$245.45	19/03/2021 and 01/05/2021		
1Sep2021 to 31Aug2022	\$245.45	\$245.45	01/05/2022		
1Sep2022 to 31Aug2023	\$245.45	\$245.45	01/05/2023		
1Sep2023 to 31Aug2024	\$245.45	??			
1Sep2024 to 31Aug2025	\$245.45	??			
				<b>Total=\$13,091.39</b>	

<b>SP52948 changes for gas heating levies</b>	<b>Amount (GST excl)</b>
Gas heating levy was introduced at committee meeting on 21 July 1999	\$200.00
Gas heating levy was reconfirmed on committee meeting 17 November 1999 (payable in advance on 1 December each year)	\$200.00
Gs heating levy at committee meeting on 2 August 2000 (convened and run illegally)	\$50.00
Gas heating levy at committee meeting 28 August 2013	\$50.00
On 28 March 2013, strata manager delayed response to Lot 88 until 19 September 2013 (six-month delay), where they listed charges as \$50.00 per year. This also meant that Lot 88 did not pay any gas heating levies in FY 2013 (financial year from 1 September 2012 to 31 August 2013)	\$50.00
Letter by BCS Strata Management on 14 April 2014 stating that AGM on 17 October 2012 set gas levies to \$220.00 (GST incl)	\$200.00
Stan Pogorelsky claimed \$200.00 levy was introduced at AGM in November 2014	\$200.00
Secret handwritten notes of Mr. Robert Crosbie in February 2019. In it, Mr. Crosbie wrote that gas heating levies for 2016 did not exist, and claimed that \$220.00 (GST incl) gas heating levy was set on 27 November 2013	\$200.00
Gas heating levy at committee meeting 16 March 2017	\$200.00
Secret email from Mr. Pogorelsky to Mr. Robert Crosbie and Mr. Levitt on 27 April 2017, confirming that no owner paid prescribed gas heating levy in amount of \$220.00 (GST incl) until 2016	\$200.00
Committee meeting on 31 May 2019 gas levy set to \$200.00 and payable on 1 May each year	\$200.00
Committee meeting on 4 February 2021: charge of \$270 including GST per annum was agreed for the period 1/9/21 - 31/8/22 and until further notice	\$245.45