

**A JOINT SUBMISSION  
TO THE SECTION 94  
CONTRIBUTIONS  
AND DEVELOPMENT LEVIES  
TASKFORCE**



**THE NORTHERN SYDNEY REGIONAL  
ORGANISATION OF COUNCILS**

**JANUARY 2004**

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## **Purpose**

This submission to the S94 Contributions and Development Levies Taskforce has been made to represent the views of the Northern Sydney Regional, Organisation of Councils (NSROC) in respect of the terms of reference of the Taskforce. The submission provides comments on key issues and constructive suggestions for improving the existing legislative framework.

## **Executive summary**

- This submission focuses on 18 issues and highlights the preferred position of NSROC on each issue of concern. In essence, NSROC fully supports most of the recommendations made by the Review Report (2000) and the agreements regime set out under the EPAA Planning Agreements Bill (2003). The concept of baseline facilities and function-based rates put forward by the UDIA Report (1997) is seen as a controversial option which NSROC does not consider appropriate to apply in a contributions plan. NSROC suggests that the Taskforce move forward with the more feasible recommendations of the Review Report. In conclusion, NSROC notes that it will be important for DIPNR to update procedures and processes introduced in the S94 Contributions Manual and to conduct a program of workshops for stakeholders to explain the proposed reforms arising from the recommendations of the Taskforce.

## **Introduction**

NSROC is an organisation that represents the following participating councils.

1. Hornsby Shire Council
2. Hunters Hill Council
3. Ku-ring-gai Council
4. Lane Cove Council
5. North Sydney Council
6. Ryde City Council
7. Willoughby City Council

NSROC welcomes the Minister's announcement of the Section 94 Contributions and Development Levies Taskforce to review the S94 Contributions System established under the Environmental Planning and Assessment Act 1979.

The aims of this submission are:

- to address issues raised in the review report prepared by the then Department Urban Affairs and Planning and entitled "Review of the Developer Contributions System April 2000", Report to the then Minister for Urban Affairs and Planning;
- to provide information sought by the S94 Contributions and Development Levies Taskforce relating to its terms of reference;
- to consider issues raised by the Councils and other representatives at the DIPNR workshop sessions held in November/December 2003 and,

- to address issues arising from the current Environmental Planning and Assessment Amendment (Planning Agreements) Bill 2003.

## **Submission**

### **1. Planning agreements**

Planning agreements and flat rate levies are relevant matters for consideration under clause 4 of Terms of Reference of the Taskforce. These two matters are addressed separately in this submission.

The intent of the planning agreement as currently presented in the Environmental Planning and Assessment (Planning Agreements) Bill 2003 is to provide certainty and mutually agreed outcomes which may not readily be achieved under the existing S94 regime.

Planning agreements have been in existence between councils and developers for sometime and they are voluntary by nature. They should remain voluntary, free from the nexus test and legal regulation, regardless of the final form and shape of the planning agreements evolved as a consequence of the Bill.

Where there is a co-operation between interested parties a binding agreement is a good alternative to S94 for providing and maintaining facilities required as a result of development. This can include provision for longer term recurrent expenditure which is not available under the current S94 system.

NSROC has an example of a recent planning agreement between Willoughby City Council and Marnwest Pty Ltd. The parties have successfully negotiated and completed an agreement (2001) for mutually agreed public facilities (public swimming pool, gymnasium and crèche valued at over \$8 Million) to be provided privately (but with public membership access) for 15 years and then handed over as a public facility.

The intent of the Bill appears to provide new impetus for a greater use of planning agreements in future as an alternative to the current S94 regime.

NSROC considers that it is appropriate to ensure in the legislation that entering into a planning agreement remains voluntary. This would enable the interested parties to negotiate and complete agreements without any duress. Similarly, an ability to successfully negotiate and complete a planning agreement does not have to result in the discontinuation of the opportunities available for councils to levy contributions for other developments under the current S94 regime. This is a matter for agreement between the parties and for which rights of appeal remain.

Clearly, contributions levied under the current S94 regime are for public purposes and therefore S94 contributions are considered to be free from the Goods and Services Tax. In order to avoid any future tax implications to councils and to the binding parties to the agreements, it is appropriate to ensure in the legislation that

the goods and services, subject to the future planning agreements are exempt from the GST.

NSROC **supports** the amendment to the Act to provide for voluntary planning agreement schemes (GST exempt) to operate in conjunction with S94 plans which once entered into, are legally enforceable.

## 2. Flat percentage levy

The intent of the flat percentage levy is said to be to remove some constraints associated with the apportionment of costs, nexus tests and the need to justify expenditure on a catchment area basis.

The concept of a flat percentage levy is not a new phenomenon. This method was first introduced to the Sydney City Council under the City of Sydney Act 1988. Since then, it appears to have worked well in the City of Sydney where there is a potential for major redevelopment and the amount of contribution is relatively low compared to the total value of works. With the enactment of the City of Sydney Act in 1988 Council was able to levy contributions for the Central Business District at a rate of 1% of the estimated value of developments that exceeds \$200,000.00.

However, the percentage at which the levy is set is critical. When applying a flat rate percentage levy, councils need to be mindful of the likely funding it would gain or lose in comparison to the current S94 regime particularly in so far as it would ensure realistic and adequate funding of required works and facilities as well as in regard to raising the level of unfunded liability due to apportionment.

A summary of contributions collected and the value of approved development from 1998 to 2003 for NSROC is shown below. A further analysis of data on the existing S94 system for each council is contained in **Attachment 1**.

Item	Group member	Contributions collected	Value of development
1	North Sydney	21.8M	1,633M
2	Ryde	12.9M	2,787M
3	Willoughby	35.1M	1,369M
4	Hornsby	31.7M	1,370M
5	Ku-ring-gai	02.5M*	1,310M
6	Hunters Hill	0.69M	289M
7	Lane Cove	Pending	Pending

(N.B: Contributions figures for Ku-ring-gai represent 3 financial years during 2000/03)

Notably, the current contributions plans determine the actual cost to provide the facilities and services set out in a works program whereas a flat rate percentage levy is simply based on the cost of the proposed development (excluding land).

An ability to introduce a flat percentage levy-based plan for one catchment area does not have to result in the discontinuation of other types of plans in another catchment area of the council. Instead, it will provide an opportunity for councils to introduce the most appropriate type of plans depending on the land use characteristics of the catchment areas.

NSROC **supports** the introduction of the use of a percentage levy as an alternative method to the current system and the rate of percentage should be determined on case-by-case basis.

### **3. Joint plans and cross boundary levying**

Joint plans and cross boundary levying will enable councils to address the externalities of developments which are likely to impact across more than one local government area and to deal effectively with the related practical administrative arrangements.

Since the operation of the current S94 regime, councils cannot levy or expend contributions in an adjoining local government area. This appears to be a result of the interpretation of the term “within the area” (Environmental Planning and Assessment Act 1979) to limit a council’s ability to require contributions for “a single local government area”. When the Minister or Director is the consent Authority they too are limited to impose conditions within a single local government area.

Having extensively canvassed the need for joint S94 plans and cross boundary levying, the Local Government and Shires Associations of NSW in its report (November 1997) entitled “Cross Boundary S94 Project” made the following recommendations:

- That S94 of the Act be amended by the deletion of the words, “within the area” and “within a single area”;
- That guidelines are prepared by the (then) DUAP in consultation with stakeholders to assist councils in preparing joint S94 contributions plans.

Subsequently, the Review Report (April 2000) made the following recommendations to the then Minister for Urban Affairs and Planning:

- That the Act be amended to provide authority for councils to prepare joint contribution plans, to levy contributions, and to be spent in another council area.
- That detailed regulation for a joint contributions plan could be prepared by “modelling” a joint contributions plan and testing its application to a case area.

The prime object of these recommendations for joint S94 plans and cross boundary levying is to enable councils to cooperatively address developments which impact across more than one local government area.

The St Leonards Commercial Area in North Sydney, Willoughby and Lane Cove is a good example of where such a model of cross boundary catchment might apply. In 1997 three councils of NSROC (North Sydney, Willoughby and Lane Cove) were involved in a Local Government Association Cross Boundary Project to develop and

implement a cross boundary contributions plan for (a) Childcare (b) Open Space and Recreation Facilities and (c) Urban Design and Streetscape Improvements.

An ability to levy across a boundary does not have to result in increased developer contributions but rather could result in sharing of the existing infrastructure within adjacent local government areas and improved coordination in the provision of future infrastructure within regions. It may also enable contributions in some instances to be reduced where facilities available in adjoining local government areas and which serve the needs of a new development, can be taken into account in determining a contribution.

There may also be circumstances where funds levied in a single council area in accordance with the plan of a single council would most appropriately be expended on facilities and services that are located in an adjoining council area. This should be permitted.

NSROC **supports** the amendment to the Act for introduction of Joint contribution plans and cross boundary levying. NSROC also supports amendment of the Act to enable councils to expend S94 funds levied in one local government area on services and facilities located in an adjoining local government area.

#### **4. Levying of Crown developments**

It is considered essential that the exact amount of S94 contributions is fully assessed and levied for all development projects regardless of whether the proponent is the Crown or acts on behalf of the Crown.

The Review Report (April2000) made the following recommendation.

- “That (*as stated*) DUAP review the operation of s115l of the EPA Act, (formerly s91A concerning Crown developments) including the use of Circular D6 which deals with applying s94 to Crown Developments, to ensure that full account of s94 responsibilities is assessed”.

NSROC is concerned with the blanket exemption to S94 contributions for most developments lodged under the banner of Crown Development.

In recent times there has been a considerable increase in the number of commercial and residential developments undertaken by the Crown or proponents on behalf of the Crown. However, legislation and associated administrative structures have not moved forward since the recommendation of the Review Report to levy Crown development was made and arguably it has gone backwards.

The Chatswood Police Station and associated Commercial Development Site (by NSW Public Works and Services) is a good example of a Crown development where contributions have been deleted under the exemptions provisions for Crown Projects.

For the proposed commercial development site adjacent to Chatswood Police Station, the NSW Public Works and Services has declined to pay \$1.16 million in

S94 fees which was required by Council (Willoughby) as part of the development consent. Whilst the justification for this is that the Police Station is, in itself, a public facility and the revenue from the commercial development is needed to fund the new Police Station, the shortfall in the S94 funds will have to be borne by the Willoughby ratepayers.

Notably, a federal government department is proposing to redevelop commonwealth owned land in Ku-ring-gai in the form of a residential subdivision. They will potentially be exempt from paying almost \$1 million in S94 levies that such a development would attract if undertaken by a private developer.

Evidently, state and federal government departments are increasingly involved in capitalising on assets through commercial and residential development activities, competing with the private development sector. As such they should be subject to the same development costs including S94 levies, as the private development sector.

The growing loss of S94 income to councils from Crown developments which will be sold and occupied by new users of facilities, warrants an appropriate legislative change, which would enable councils to assess and levy all developments equally and to maintain a sustainable level of contributions rates.

NSROC **supports** the application of requirements for the payment of S94 contributions to Crown developments.

## **5. Measures to ensure quality of plans**

The issue of improved quality of plans has been considered by the Review Report under the heading of "Consistency in Contributions Plans and Better Accounting". The following issues (listed below in a, b, c and d) are addressed in this report and comments are made in accordance with the general sequence that they appeared in the Review Report.

### **a. Nexus**

The Review Report recommended publication of a best practice guideline on the concept of nexus and link to the then DUAP and LGSA websites.

The intent of the recommendation is to establish that a "nexus" exists between the new development and the additional demand created by that development before levying contributions.

The nexus consideration is a concern expressed by the development industry delegates. The nexus test is regulation driven and NSROC believes that it is a vital part of a contributions plan.

NSROC **supports** this recommendation on the basis that it can enhance the quality and consistency of contributions plans.

### **b. Costing of works**

The Review Report recommended that the then DUAP and LGSA jointly approach publishing firms such as “Cordell” to produce a commercial publication for the local government sector. This section of the publication should comprise a best practice note on costing of capital works, and possibly be linked to the S94 Contributions Plans Manual.

However, such an approach should not result in a standard costing of works procedure to be strictly followed by Councils. Instead, it should leave room for variations and improvements by Councils where necessary.

This recommendation intends to provide an additional source of information and to resolve conflicts relating to the costing of capital works projects.

NSROC **supports** this recommendation on the basis that it can enhance the quality and consistency of contributions plans.

### **c. Content and review of plans**

The Review Report recommended publication of a practice note, which highlights a format of a sample contributions plan.

The prime object of this recommendation is to encourage councils to adopt user-friendly contributions plans and to ensure that contributions plans are well structured and are consistent with the Act and its regulation.

NSROC **supports** this recommendation on the basis that it can enhance the quality and consistency of contributions plans.

### **d. Cash-flow analysis**

The Review Report made the following recommendations.

Firstly, that cash-flow analysis should be a mandatory part of a contributions plan.

Secondly, a practice note on cash flow analysis be published.

Thirdly, an invitation notice be issued to firms to prepare a model cash flow analysis.

The aims of these recommendations are to improve the content and quality of contributions plans.

However, it should be noted that, as the rate of development uptake is determined by market forces, strict compliance with a cash-flow analysis must remain flexible.

NSROC **supports** all the three recommendations on the basis that they enhance the quality of contributions plans.

## **6. Borrowing within a contributions plan**

Borrowing of contributions funds within a contribution plan has not been clearly stated under the S94 current regime.

However, the practice of transferring of funds between projects has been occurring since the inception of the S94 plans. As such NSROC considers that borrowing of funds within a plan should be unambiguously provided for in the Regulation and the S94 Contributions Plans Manual.

NSROCS **supports** an appropriate change to the Regulation and to the S94 Contributions Plans Manual to enable flexibility in borrowing of funds within contributions plans.

## **7. Funding of regional facilities**

The funding of increased demand for regional facilities generated by new development requires support from the State Government. The nature of the regional role of particular centres and the facilities they provide, has implications for the funding of the necessary (existing or new) works, as S94 cannot be used to fund “regional” facilities, which may be required by people from outside of the local government area where the regional facilities are located. The funding of the “regional” component should be met from sources other than the rate base of the local government body.

Existing regional facilities are often attractive to developers who use these facilities to justify proposed developments on the basis of “State/Regional Policy”, “improved affordability and accessibility”.

However there is no definitive funding mechanism to alleviate the pressure on the existing infrastructure facilities in the regional centres where new development occurs.

Consideration needs to be given to providing an alternative source of funding including grant schemes and using the S94 provisions to enable councils to upgrade existing regional facilities where new development occurs.

It is considered essential to initiate a regional project funding mechanism and to make legislative changes to the Act to enable councils to levy new developments to satisfy their demand for facilities in regional centres.

NSROCS **supports** the introduction of a special grant scheme for the funding of regional projects and a change to the Act to enable councils to levy new developments for a share of the existing facilities in regional centres.

## **8. Funding for existing facilities outside rate pegging**

The practice of rate pegging has existed for over two decades in NSW. It has exacerbated the problem of capital works funding and maintenance of infrastructure facilities for local government. Over the years, councils have experienced serious budgetary constraints, particularly in an environment where more and more services are being transferred from State and Federal governments to the local councils.

NSROC is concerned with the on going practice of rate pegging and the inability of the local government to meet increased costs of infrastructure provision and

maintenance which cannot be funded from S94. It is imperative that in any review process about the current S94 regime, there be an exploration of the broader impacts, which are created by State Environmental Planning Policies such as Urban Consolidation and Bushland in Urban Areas and are consequently borne by local government and ratepayers.

NSROC **would support** an appropriate legislative change to the Act to require upfront payments (outside rate pegging provisions) from new developments to contribute to their share of existing facilities.

The Review Report (April 2000) considered a number of issues raised by the UDIA (1997) submission. Some of these issues appear to have re-surfaced at the recent DIPNR S94 Taskforce Review workshop sessions. The implications of these issues for councils are addressed in this report and comments are made in accordance with the general sequence as they appeared in the Review Report.

## **9. Tendering and works in kind**

The Report recommended that the Department of Local Government further clarify in a practice note, the issues related to works in kind contributions and the effects of principles applied under S55 of the Local Government Act 1993.

The intent of this recommendation appears to rationalise the connection between the acceptance of works in kind contributions contained in a S94 works program and the requirements of tendering provision under S55 of the Local Government Act.

The proposed changes are largely of a procedural nature, which require the scrutiny of the Department of Local Government. The DLG's response indicated that the tendering requirements were subject to review as part of regular update of the LG Act.

Notably, S55 of Local Government Act (Criteria for Tendering) will be relevant where there is a deviation from the normal process authorised under S94 (5) (Dedication of Land and Material Public Benefit provisions) of the EPA Act. Relaxation of the criteria for tendering may pose a problem to the Department of Local Government, as it would reduce the Department's control over tendering process.

NSROC has so far not experienced a significant difficulty in relation to this section of the Local Government Act. However, it is necessary that the Department of Local Government provides an appropriate arrangement to those councils which experience constraints when dealing with tendering and works in kind contributions.

NSROC **supports** the recommendation of the Review Report on the basis that it improves the efficiency of tendering requirements.

## **10. Tendering and statutory threshold limit**

The Review Report recommended that the Department of Local Government revisits its statutory threshold limits specified in the Local Government Act and increases the current limit from \$100,000.00 to \$500,000.00.

The intent of this recommendation appears to reflect the inflationary and other contractual elements when setting statutory threshold limits.

The current threshold amount was determined in conjunction with the introduction of the new Local Government Act in 1993. The amount has not been varied since that time as even fairly basic building and construction maintenance works can now exceed \$100,000.00. There is a need to consider some variation that more sensibly reflects the current situation.

The proposed changes are largely of a procedural nature. However, the Review Report indicated that the Department of Local Government does not support any increase in the current limit.

NSROC **supports** the recommendation to increase the threshold limit for tendering to an amount that sensibly reflects the current situation.

## **11. Option for leasing**

The Review Report recommended the publication of a practice notice and that the S94 Contributions Plans Manual be expanded to encourage leasing of facilities as an alternative to councils' owned facilities where appropriate.

The intent of this recommendation is to amend the Act to introduce a leasing option for acquisition of land and construction of facilities.

This approach may provide some degree of flexibility for councils to initiate some capital works particularly in areas where land acquisition and construction costs are beyond the reach of the capital works budgets. The leasing option does not restrict councils from any acquisition or construction programs.

NSROC **supports** this recommendation on the basis that the arrangement is optional.

## **12. Baseline facilities and function based rates.**

The Concept of baseline facilities was first canvassed through a report entitled "Review of S94 EPA Act and Infrastructure Financing", commissioned by the Development Industry Arm; Urban Development Institute of Australia (April 1997) which largely triggered the subsequent DUAP Review Report in April 2000.

The UDIA submission put forward a case for classifying community and recreation facilities into baseline and non-baseline. The proposed model suggested that non-baseline facilities be funded by function-based rates or be listed for provision as Material Public Benefits. It classified the list of community facilities in the Rouse Hill (Baulkham Hills Shire Council) Contributions Plan into base line and non-base line.

There was an extensive debate on this option between representatives of the Councils and the Development Industry relating to a commonly “agreed list of baseline facilities”. The Review Report made no firm recommendation towards implementation of such a list.

The intent of this option is clearly to restrict the type of services and facilities that councils can levy for under S94 of the Act.

The baseline concept has a number of implications for councils. It would:

- Severely limit the capital works budgets.
- Prevent councils adopting appropriately responsive approaches to new and emerging types of development
- Cause unnecessary delay in the timing of capital works programs.
- Result in hidden costs for the existing community to bear at a later stage.

The function-based rate is a controversial option, which NSROC does not consider appropriate to apply in a contributions plan. The tests of reasonableness listed in the S94 Contributions Plan Manual (June 1993 p93) provide a more rational guidance for councils to evaluate the need for various types of facilities and services.

NSROC **does not support** the Review Report’s Recommendation for the publication of a discussion paper as the proposal itself has the above adverse implications for councils.

### 13. Timing of payment

The Review Report recommended that the S94 payment should not be required by Council until the issue of occupation certificate or a specific time period from the granting of consent whichever comes first. Council can seek a bank guarantee to protect its interests.

The intent of the recommendation is to permit the deferral of the monetary contributions for residential development to the occupation stage. It should be noted that the proposal excludes residential subdivisions and single dwellings.

This recommendation has a number of implications to Councils. It would:

- Significantly delay the ability of councils to provide required facilities and services for incoming populations when they are ready for occupation.
- Increase the cost of administration of plans to address default payments.
- Adversely affect acquisition programs where the cost of land acquisition increases at a rate higher than the cost of deferral of payments.
- Contravene councils’ current policy concerning the payment of S94 contributions.

NSROC **does not support** this recommendation for the reasons outlined above. It is also suggested that councils retain the ability to address any specific constraints arising in relation to this issue on a case by case basis.

#### 14. Quarantining of S94 Appeals

The Review Report recommended that an amendment be made to the Land and Environment Court Act 1979 for appeals on S94 conditions alone without the consent being considered *de novo* (afresh).

This option entails the payment of a security bond by the proponent to cover risk of default. The intent is to allow the proponent to act on the development consent whilst the Court is separately considering the contributions matter.

This recommendation has the following implications for councils. It would:

- Significantly disintegrate the process under which the consent is granted.
- Expose councils to conflicts on minor matters related to S94 payment, which are generally resolved between parties.
- Increase the cost of administration to address default payments.
- Significantly delay the commencement and completion of planned capital works programs.

NSROC **does not support** this recommendation for the reasons outlined above.

#### 15. Alternative dispute resolution

The Review Report recommended the publication of a practice note on arbitration. It also recommended approaching the NSW Attorney General and the Chief Judge of the Land and Environment Court of NSW to adopt the practices of using a panel of S94 experts and making a greater use of only written appeals for S94 matters.

The intent of the recommendation appears to promote faster and less costly resolution of exclusively S94 matters.

This recommendation has the following implications for councils. It would:

- Expose councils to extended conflicts on minor matters related S94 payment, which are usually resolved between the parties.
- Significantly increase staff time and cost of management of S94 plans.
- Increase the uncertainty in preparation and the completion of planned capital works programs.

NSROC **does not support** this recommendation for the reasons outlined above.

#### 16. Amendment of plans

The Review Report (April 2000) made the following recommendation relating to Amendment f of Contribution Plans if a provision is varied in an appeal.

- That (as stated) the impact of successful appeals on CP provisions on the CP itself, including the solution outlined above, be discussed with the Chief Judge of the Land and Environment Court as a practice issue and then steps be taken to amend legislation where required”.

Councils, in many cases take into account the court decisions and make appropriate adjustments to Contributions plans.

However, the intent of the recommendation is to formalise a single court decision as relevant to all future development applications.

This recommendation has a number of implications for councils. It would:

- Increase the uncertainty in preparation and completion of planned capital works programs.
- Give rise to disputes that are not directly relevant to S94 contributions rates in the plans.
- **Example:** The Court decision may refer to the contribution rates applicable to commercial development in one catchment but the applicant is requesting the council to apply the Court decision to all catchments and all projects regardless of commercial or residential projects.

Notably, some court decisions are made on the basis of site-specific characteristics and are not appropriate to be applied on a City-wide basis.

NSROC **does not support** this recommendation for the reasons outlined above.

### 17. Codification of S94 judgements

The Review Report did not make any recommendations on the UDIA's suggestion of a codification service on S94 judgements.

The intent of this proposal is to apply court decisions to all contribution plans across the board.

This proposal has the following implications for councils. It would:

- Contravene the S94 funding principles.
- Give rise to conflicts relating to the use public funds for such a service, which is attainable through other means.

NSROC **does not support** this proposal for the reasons outlined above.

### 18. Subsidies and grants

The representatives of the Development Industry wished to see the current system of costs to councils being limited to those arising after grants and subsidies. Accordingly, the value of subsidies and grants had to be deducted from the total cost of the service or facility as a result of development.

There is an inherent difficulty in relation to subsidies and grants. Councils are unable to include them in calculations as the receipt of such subsidies cannot be predicted with any certainty. However, the normal practise is that they are taken into consideration where possible.

The Review Report did not make any recommendation on this matter. This proposal has the following implications for councils. It would:

- Expose councils to serious unfunded liability in capital works programs.
- Increase the uncertainty in the preparation and completion of planned works programs.

NSROC **does not support** this proposal for the reasons outlined above.

### Conclusion

In conclusion, NSROC welcomes the opportunity to participate in the review process and to further discuss this submission with all relevant parties. This submission has dealt with 18 issues and highlighted the preferred position of NSROC on each issue of concern. NSROC fully support most of the recommendations put forward by the Review Report (April 2000) and the planning agreements regime set out under the current Environmental Planning and Assessment Amendment (Planning Agreements) Bill 2003. The concept of baseline facilities and function-based rate is seen as a controversial option which NSROC does not consider appropriate to apply in a contributions plan. Instead, the tests of reasonableness listed in the S94 Contributions Plan Manual (June 1993) provide a more rational guidance for councils. It is suggested that the Taskforce move forward with the more feasible recommendations made by the Review Report. NSROC also believes that it will be very important for DIPNR to update procedures and processes introduced in the S94 Contributions Manual (1997) and to conduct a program of workshops for stakeholders to explain the proposed reforms arising from the recommendations of the Taskforce.

### Summary of attachments

A summary of attachments to this submission is given further below.

Item Type	Item No.	Item Description
Attachment 1	(a)	Table 1-5, North Sydney Council
	(b)	Table 1-5, Ryde City Council
	(c)	Table 1-5, Willoughby City Council
	(d)	Table 1-5, Hornsby Shire Council
	(e)	Table 1-5, Ku-ring-gai Council
	(f)	Table 5, Hunters Hill Council*
	(g)	Table 1-5, Lane Cove Council*

**\*N.B. S94 data is not readily available, could be provided afterwards.**