



New Forest District Council Local Development Framework

Community Infrastructure Levy

Draft Charging Schedule

Context and Rationale Document

New Forest District outside the National Park

April 2012

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- Explains how to make representations on the draft schedule and the rest of this document, and the next steps in the process.
- 1.3 The document sets out the proposed charging schedule alongside the background to the charging schedule, explaining general principles of CIL as well as the methodology, the assumptions made and the evidence base used in producing the proposed tariff. Details on how to make a representation on the proposals can be found in Chapter 9.0.

2.0 What is CIL?

- 2.1 On the 6th April 2010 the CIL Regulations came into force. The regulations were revised in April 2011 and are due to be revised again in 2012 to take account of the introduction of the Localism Act and the Government's CIL consultation in late 2011. The regulations allow for a Charging Authority to collect monies from an approved levy, subject to a Charging Authority having gone through an appropriate examination.
- 2.2 CIL provides a fair and transparent system of developer contributions towards infrastructure that is required to support development in accordance with the Council's adopted Local Development Framework (LDF).
- 2.3 Regulation 42 of the CIL Regulations state, if CIL is adopted, most development will come under the scope of CIL that:
- consists of buildings that are usually used by people (this excludes buildings to which people do not usually go to, or go to occasionally to inspect machinery, and structures like electricity pylons which are not buildings)
 - has 100 square metres or more of gross internal floorspace or involves creating one dwelling even where this is below 100 sq m (although any net charge of less than £50 will not be collected).
- 2.4 Charges are to be made on the net additional increase in floorspace of a development.
- 2.5 Although most new development will come under the scope of the CIL, the CIL Regulations confirm that the following development is exempt from the CIL:
- Affordable Housing;
 - Development by charities for buildings used for charitable purposes;
 - Changes of use that do not involve an increase in floorspace.
- 2.6 Further details of the CIL are set out in "The Community Infrastructure Levy – An overview", published by the Department of Communities and Local Government²
- 2.7 Liability to pay the CIL for qualifying development will be assumed at the time planning permission is granted and paid at the commencement of development. The process for collection of the CIL is set out in Annex B to this document. Annexes D and E to this document contain the 'Notice of Chargeable Development' and 'Assumption of Liability Form' which must be submitted by the landowners for qualifying developments.
- 2.8 Payment of the CIL for larger amounts can be in instalments over fixed time periods as set out in the Council's Instalment Policy, which can be seen in Annex C to this document.
- 2.9 New development needs to be supported by physical, social and green infrastructure. The CIL provides a funding stream for this infrastructure. The finance generated from the CIL will be used to secure strategic and local infrastructure in the District which is required to accommodate the level of housing and employment growth proposed within the Local Development Framework. CIL provides a mechanism for ensuring that new

² The Community Infrastructure Levy – An overview, can be found at:
<http://www.communities.gov.uk/documents/planningandbuilding/pdf/1897278.pdf>

development bears a proportion of the cost of new infrastructure. By establishing a tariff it will give developers certainty about the costs they need to factor in for infrastructure beyond their site.

- 2.10 CIL is levied in pounds per square metre to the net additional increase in floorspace of any given development. The rate is calculated in accordance with the CIL regulations³. This ensures that the cost of infrastructure does not rest unfairly just with the large developments, as small ones (from 100m² upwards) will also pay.
- 2.11 The chargeable rate is index linked. The index referred to in the calculation formula is the national All-in Tender Price Index published from time to time by the Building Cost Information Service of the Royal Institution of Chartered Surveyors; and the figure for a given year is the figure for 1st November of the preceding year. Annex A to this document sets out how the chargeable rate is calculated.
- 2.12 In the event that the All-in Tender Price Index ceases to be published, the index referred to is the retail prices index; and the figure for a given year is the figure for November of the preceding year.
- 2.13 When setting a CIL rate, the CIL Regulations are clear that the charging authority must aim to strike what appears to be an appropriate balance between:
- the desirability of funding from a CIL (in whole or in part) the actual and estimated total cost of infrastructure required to support the development of its area, taking into account other actual and expected sources of funding; and
 - the potential effects (taken as a whole) of the imposition of a CIL on the economic viability of development across its area.
- 2.14 Economic viability research and the Council's Infrastructure Delivery Plan informed the Levy rates set in the Draft Charging Schedule. The evidence base is explained in further detail in Chapter 5.0. The economic viability research explored the scope for CIL charging rates for both NFDC and the NPA although this charging schedule only relates to the New Forest District Council as the National Park Authority is a Charging Authority in its own right.
- 2.15 At the time of adoption the Council will, as required under Regulation 123 of the CIL Regulations, publish a statement indicating what CIL will be spent on. This is explained in further detail in Chapter 8.0.

³ Regulation 40 - Community Infrastructure Levy Regulations 2010 (as amended by the in the Community Levy Regulations 2011).

3.0 Section 106 and Developer Contributions

- 3.1 Following the council's adoption of CIL, the scope for pooling S106 contributions is dramatically reduced, becoming restricted to contributions from no more than five developments for each infrastructure project. CIL will therefore become the main source of funding available for providing new infrastructure, other than for affordable housing, which, at the time of writing, currently lies outside of the remit of CIL collection and will continue to be secured through planning obligations.
- 3.2 While the CIL will therefore replace S106 agreements in many cases, planning obligations may still be required for local infrastructure requirements on development sites, such as local access, on-site open space, connection to services and some off-site requirements for individual sites.
- 3.3 Regulation 122 of the CIL Regulations sets out when a planning obligation may constitute a reason for granting planning permission for the development. Therefore any S106 obligations must meet the statutory tests:
- Necessary to make the development acceptable in planning terms;
 - Directly related to the development; and
 - Fairly and reasonably related in scale and kind to the development.
- 3.4 Contributions in addition to the CIL and the above mentioned S106 may be required on a site by site basis, for example towards local water distribution and sewerage infrastructure. Developers should contact service providers as early as possible in the planning process to determine any contributions required.
- 3.5 Individual developments will not be charged for the same items of infrastructure through both planning obligations (that meet the tests of Regulation 122) and the CIL. As per Regulation 123 of the CIL Regulations 2010, NFDC will set out its intentions, for how revenue raised from the levy will be spent, on its website from the date of adoption and this and this list will be continually reviewed. How the CIL will be spent is covered in further detail in Chapter 8.0.

4.0 The process of introducing CIL

- 4.1 Under the CIL Regulations, the amount of CIL to be paid (with a figure given per square metre of development) has to be set out in a formal document called a Charging Schedule. The Council has to carry out two rounds of public consultation on the proposed Charging Schedule:
- First, the Council must consult on a Preliminary Draft for at least 6 weeks. This took place between 16 January and 27 February 2012.
 - Having considered the comments made on the preliminary draft, the Council must then consult again on a Draft Charging Schedule for a period of at least four weeks. That is the purpose of this document.
- 4.2 The Council then has a further opportunity to make changes to the Draft Schedule and, if so, must allow a further four weeks for consultation on these changes.
- 4.3 Following the consultation on the Draft Charging Schedule, the Council has appointed an independent “examiner” to conduct a Public Charging Schedule Examination. Any person or organisation that makes comments at this stage will have the right to be heard at the CIL public examination. As this will coincide with that of the Sites and Development Management Development Plan Document (DPD) prepared by the Council, officers have already consulted with the Planning Inspectorate and have agreed to hold a joint examination under the same inspector. This may include public hearings and will ensure that:
- The Council has complied with the procedures for setting the CIL as set out in legislation;
 - The schedule is supported by background documents containing appropriate available evidence;
 - The evidence shows that the level of CIL proposed to be charged complies with the legal duty to ensure that an appropriate balance has been struck between the desirability of funding infrastructure through the CIL and the potential effects of doing so on the economic viability of development across its area. This judgement has to be based on infrastructure planning carried out as part of the development plan process, showing what is needed to support the growth of the area;
 - The evidence shows that the rate proposed to be charged would not put at serious risk the overall development of the area.
- 4.4 The examiner will then report to the Council, who will take a final decision on the rate to be charged in the light of any recommendations the examiner may make. The Council will then formally approve and publish its Charging Schedule. The CIL will be payable for developments that receive planning permission after the date the Charging Schedule formally comes into force. Payments are to be made by developers when they commence their developments in accordance with the Council’s Instalment Policy at Annex C to this document.
- 4.5 Once formally approved, the Charging Schedule will sit alongside the Council’s Local Development Framework, but will not form part of it. At an appropriate time in the future,
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e.g. should the current economic conditions change, the CIL charges will be reviewed by the Council. Any review will be subject to full consultation procedures as outlined above and in the Regulations. It is anticipated a review will be likely to take place within the next two to three years.

4.6 Once adopted, the Council will be responsible for monitoring and reporting CIL receipts and expenditure. As required by Regulation 62, the Council will publish a report for any financial year (“the reported year”) indicating:

- How much CIL has been collected;
- How much of that money has been spent;
- The items of infrastructure on which it has been spent;
- Any amount used to repay money borrowed;
- The amount of CIL used to cover administrative expenses; and
- The amount of CIL retained at the end of the reported year.

5.0 Evidence Base

5.1 In order to strike the appropriate balance between meeting the identified funding gap and maintaining the viability of development, the Council has relied on the following three pieces of evidence to produce its charging schedule:

- The Core Strategy
- The Infrastructure Delivery Plan
- Community Infrastructure Levy Viability Assessment

The Core Strategy

5.2 New Forest District Council adopted its Core Strategy Development Plan Document (DPD) on 21 October 2009 following an Examination by the Secretary of State.⁴ The Core Strategy provides an up to date statutory development plan basis for CIL.

5.3 The Core Strategy sets out the planning framework for the District and provides for a base level of an additional 3,920 dwellings in the Plan Area (New Forest District outside the National Park), during the plan period (2006-2026). The Core Strategy also allows for up to an additional 810 dwellings over the 3,920 to be allocated in the plan area specifically to address the local need for affordable housing (Core Strategy Policy CS12).

5.4 The Core Strategy also has provision for up to 49 hectares of employment floorspace and 26,500 square metres of additional retail floorspace during the plan period (2006-2026). The employment provision will be relying on a large proportion of brownfield land and will largely involve the redevelopment of existing employment sites.

5.5 On 20 January 2012 the District Council published its Proposed Submission Sites and Development Management Development Plan Document for a six week representation period, which ended on 2 March 2012. The Sites and Development Management DPD sets out the detailed proposals and policies required to implement the planning strategy for the area agreed through the Core Strategy. The Plan includes the allocation of a limited amount of greenfield land for new development required to meet the local need for additional housing, affordable housing and employment land. It also provides additional development management policies to assist the implementation of the Core Strategy.

The Infrastructure Delivery Plan (IDP)

5.6 In 2009, NFDC produced its first Infrastructure Delivery Plan to identify the District's social, physical and green infrastructure needs. The plan had a particular focus on the infrastructure needed to support the new development planned for through the Core Strategy.⁵ This plan identified infrastructure projects within the District with estimated costs and potential funding sources.

5.7 A review of the infrastructure plan was undertaken by the Council in 2011 to update the projects and identify new projects required to support the proposed development in the

⁴ The Core Strategy can be viewed at http://www.newforest.gov.uk/media/adobe/o/t/FINAL_DOCUMENT.pdf.

⁵ The 2009 Infrastructure plan can be found at:

<http://www.newforest.gov.uk/index.cfm?articleid=8197&articleaction=dispmedia&mediaid=10523>

Core Strategy. This was again updated in early 2012. The updated study can be seen at: <http://www.newforest.gov.uk/index.cfm?articleid=12182>

- 5.8 The IDP identifies those projects currently considered a priority to support the objectives of the Local Development Framework which total approximately £32m, these projects are set out in Appendix A of the IDP. Current identified funding reduces the funding gap of priority projects to around £25m. The Council has also identified a list of other possible projects costing over £250m for which no timeframe or budget has been identified which is set out in Appendix B of the IDP. Whilst the projects in Appendix B will contribute towards the mitigation of new development and delivery of the Local Development Framework the achievement of the Local Development Framework is not dependent on it.

Community Infrastructure Levy Viability Assessment

- 5.9 CIL guidance is clear that the charges set should strike a balance between the desirability of funding infrastructure from the levy and the potential effects of the imposition of the levy upon the economic viability of development across the Council's plan area. For this reason, NFDC commissioned development viability assessment experts DTZ to assess the level at which a CIL could be set so that development remains viable. The study can be seen on the Council's website at: <http://www.newforest.gov.uk/index.cfm?articleid=12182>
- 5.10 Using well established techniques, the study explored the scope for CIL charging rates in the plan area in relation to a range of land uses and identifying the viability differences within areas of the plan area.
- 5.11 The key conclusions of the study with respect to the viability of different forms of development were as follows:
- Residential development can sustain a CIL charge and CIL should be levied on all residential development (in excess of 100sqm) throughout the District ;
 - Development for commercial uses – offices, industrial and warehouse uses – is not viable in the current market and should be subject to a CIL charge of zero;
 - Development of new floorspace for the retail uses, principally supermarkets, generates very high land values and is able to sustain a significant CIL charge.
 - Smaller stores (both comparison and convenience) backed by major chains and likely to occur only in the major town centres are also be able to sustain a CIL charge.
 - Other small retail developments outside these centres (i.e. typically attracting local occupiers) are of marginal viability or not viable and would not support a CIL charge
 - Development of new hotels or hotel extensions is not viable on the basis of standard assumptions and hence should be subject to a CIL charge of zero;
 - Development of care homes are of marginal viability on the basis of standard assumptions and hence should be subject to a CIL charge of zero.
- 5.12 Residential development has in recent times averaged a contribution to infrastructure of between £3,000 and £10,000 per dwelling (excluding affordable housing) without jeopardising the viability of development. The study recommends, on the basis of the existing contribution figures, that the Council seeks to use CIL to somewhat enhance the overall revenue it raises from CIL compared to existing s106 policies for residential
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development. This will help ensure that the overall level of funding for infrastructure required to deliver the development plan is maintained.

6.0 Setting the CIL Level

- 6.1 The fundamental premise in setting a charge rate is that the CIL must be set at a level that does not put the overall level of development of an area at risk. The Government's guidance recognises that CIL may potentially make some developments non-viable but requires the Council to consider economic viability as a whole across the area.
- 6.2 In setting charge rates the Council has sought to strike a balance between the need for CIL to fund the infrastructure necessary to support the development of its area and the potential effects of the imposition of CIL on the economic viability of development.

Geographic Zones

- 6.3 One way the CIL Regulations allow Charging Authorities to maximise CIL receipts is to set variations of charges across the District. In these instances, higher value areas would incur a higher charge than those in lower value areas so long as the viability evidence shows this does not affect the viability of development.
- 6.4 With regards to this issue, New Forest District is unique in that it is separated by the New Forest National Park in to three clear areas in the east, south and west. Each of these areas displays its own characteristics and different value areas and considerable thought was given to separating the charging schedule into the three areas.
- 6.5 Although the East of the District currently has, on average, lower values than the South and West, the CIL charges proposed do not themselves place the development in negative equity. On reflection, therefore, the Council decided that there were already suitable mechanisms through Core Strategy policy (CS Policy CS15 in particular) that mitigate the differences between residential values by requiring varying levels of affordable housing across the areas. Therefore, it was decided that there was not adequate evidence to justify different charging zones within the District. Also, in a deliberate effort to keep the charging schedule as simple and transparent as possible, only a single charging zone across the District is proposed.
- 6.6 The Infrastructure Delivery Plan demonstrates that there is a significant funding gap to justify the introduction of CIL across the District and a number of different projects within the area as a whole, but also within each individual sub area where development is proposed.

Land Use

- 6.7 Government guidance is clear that any variation in the charge by land use type must be clearly justified. Therefore, it is necessary to consider two things for each land use:
- Whether it is necessary to vary the charge because the proposed charge is likely to make development of that land use unviable.
 - Whether the potential value capture from higher charges for that use can be justified by way of an appropriate level of evidence.
- 6.8 The Council has considered these items against spatial planning principles and development objectives for the Council. The Council considers that a flat rate of CIL for all land uses across the District is not supported by the appropriate evidence and therefore the charging schedule proposed has been produced with different charges per land use.
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Affordable housing policies

- 6.9 The Council's Core Strategy requires between 40% and 50% of all new dwellings to be affordable (as defined in Annex 2 of the National Planning Policy Framework⁶) dependent on the location, in accordance with policy CS15. The Core Strategy also allows for Greenfield allocations to be made to specifically address the need for affordable housing (Core Strategy Policy CS12) and these allocations require a 70% level of affordable housing to be provided.
- 6.10 The viability modelling demonstrated that a CIL level was viable in all areas at the 40%, 50% and 70% affordable housing targets. The viability assessment modelled affordable housing using the new affordable rent tenure.
- 6.11 The proposed CIL charge can therefore be shown to strike a balance between the need to fund the necessary infrastructure by securing a reasonable level of income and the achievement of the affordable housing targets.

Residual S106 use

- 6.12 Guidelines require that the evidence on charge setting needs to take account of other developer contributions and the impact of the economic cycle.
- 6.13 The viability modelling undertaken assumed zero residual planning obligations, as in the majority of cases this will be case. However, the evidence has shown that it would be possible to charge CIL at a higher rate than proposed; it is therefore considered that the proposed charges does allow financial capacity for site-specific mitigation to be funded without affecting the viability of the majority of developments. Section 3 of this charging schedule further explains when additional S106 costs may be incurred.

Overview of Findings of the CIL Viability Assessment

- 6.14 The evidence has shown that overall CIL, at whatever level, is a relatively small factor in assessing the viability of a development in the District. In modelling different types of development the conclusions set out below were reached:

Residential development (C3)

- 6.15 The viability assessment shows that residential developments are likely to be able to support a CIL contribution in all cases across the District. The assessment also includes sheltered accommodation which still falls under the C3 use. The assessment assumed benchmark residual land values at which development within the District may come forward as follows:
- Eastern Sub Area: £2m per ha
 - Southern Sub Area: £2.25m per ha
 - Western Sub Area: £2.25m per ha
- 6.16 The assessment has shown that residual values in the east of the District do fall below the £2m expected to encourage development to take place even without a CIL charge. However, at all levels of CIL, including £0 a positive land value is still generated and the

⁶ The National Planning Policy Framework can be viewed at:
<http://communities.gov.uk/documents/planningandbuilding/pdf/2116950.pdf>

imposition of CIL has little impact on the residual value. It is therefore considered that there is insufficient evidence to suggest that the Eastern sub area should have either a lower, or a £0 CIL charge. The decision at what land value landowners wish to bring forward land for development is their own and CIL is not likely to affect this decision.

- 6.17 To help judge the impact of the proposed CIL rates it should be compared to current practice. Currently the District Council negotiates S106 contributions for residential development on the basis of transport and public open space (where there is no provision on site). On this basis, contributions in the region of £6,500 per dwelling are sought with an affordable housing requirement of between 40/50%. For developments smaller than 4 dwellings a financial contribution can be made in lieu of providing the affordable housing on site.
- 6.18 The proposed CIL charge of £80 per sqm can be calculated at approximately £8,000 per dwelling. Discussions with local agents, developers and landowners, combined with recent rates of development, have led the Council to conclude that there are not sufficiently clear signals of a recovery in the housing market. The Council consider that there is no justification to set rates higher than £80 per sqm.

Residential Institutions (C2):

- 6.19 Evidence suggests these uses are not able to support CIL given their built form, including a requirement for communal areas and higher finance costs resulting from a slower sales rate. Due to the low local demand in the District, and the fact that quite often care homes are provided for on a not-for-profit basis, there is no justification for setting a charge. The council therefore proposes a £0 CIL rate.

Hotels (C1):

- 6.20 The Council recognises that viability varies in individual cases depending on hotel location and type. In the plan area there are no new hotel allocations and any new development likely to come forward will be in the form of small hotel extensions to existing buildings. The viability work shows that hotels are not likely to be able to support a CIL contribution. Therefore the Council believes a CIL rate of £0 to be appropriate.

Office and Industry (B1, B2 – B8):

- 6.21 The viability assessment shows that 'B' uses will not be able to sustain a CIL rate, a situation mirrored in most of the Country. Whilst a nominal charge could be applied this could put the viability of the office and industrial developments at serious risk. Therefore the Council believes a CIL rate of £0 to be appropriate.

Retail (A1):

- 6.22 Viability evidence has shown that a CIL rate of £200 psm on net additional floorspace for large format food store / supermarket development would not have a negative impact on the viability. For smaller food store development in the main town centres, a CIL of £200 psm could only be supported while still delivering high residual land values, if developed by a national retailer with strong covenant.
- 6.23 Having considered the evidence the Council is proposing two levels of retail charging with a lower charge for smaller retail with a cut-off figure of 1000sqm. This will enable

smaller retail development to come forward that is unable to provide the covenant strength of a national retailer. The 1000sqm figure is proposed as this allows flexibility for both slightly larger convenience stores and smaller supermarkets to be development, depending on local circumstances, without the CIL charging threshold being crossed.

- 6.24 Whilst retail development of the other 'A' uses, with the exception of A4 uses, is likely to demonstrate the same viability results, these uses have not been modelled and it is not anticipated there will be a significant provision in the market for these other 'A' uses.
- 6.25 Consequently, the Council has considered an option to make a distinction between different sizes of retail with a single charge of £200 psm for large format 'A1' retail over 1000 sqm and a zero charge for all other 'A1' retail developments under 1000 sqm which are likely to come forward with a local covenant and would be unable to support a CIL charge.

Other uses:

- 6.26 It is not anticipated that there will be a significant provision in the market for new build of other uses not discussed in this schedule. There are also no allocations made for these uses in the Local Development Framework. Therefore these uses were not modelled in the viability assessment and will be subject to a £0 CIL charge.
- 6.27 All other uses that do not fit within other categories are legally referred to as sui generis. There are no allocations in the Local Development Framework of this category and it is not anticipated that any specific sites will come forward; therefore these were not modelled and will be subject to a £0 CL charge.

Cost of infrastructure compared to expected CIL revenue

- 6.28 The rates proposed reflect the economic situation in 2011/12 when the development market is not particularly buoyant, although some development is still taking place. As explained in para 6.17 the Council has decided to stay close to that of existing S106 levels when setting the CIL rate.

	Year						Totals	Yearly Average
	2006	2007	2008	2009	2010	up to 30 Nov '11		
CCTV	0	0	0	0	0		0	0
Community Facilities			50,000	0	0		50,000	8,621
Cycle Way			18,000	0	0		18,000	3,103
Environmental Improvements	0	64,097	0	0	0		64,097	11,051
Open Space	596,647	551,399	433,289	201,615	374,917	131,318	2,289,186	394,687
Open Space off site	91,452	0	16,904	0	0	2,336.60	110,693	19,085
Open Space Play	46,642	20,000	0	0	0		66,642	11,490
Open Space Maintenance	4,781	22,500	15,512	50,000	112,500	3,920	209,213	36,071
Parking		25,000	135,000				160,000	27,586
Transport	82,233	0	397,696	317,776	671,221	379,756	1,848,681	318,738
Total	821,755	682,996	1,066,401	569,391	1,158,638	517,331	4,299,181	741,238

Table 1 Agreed S106 contributions (£) (excluding affordable housing) 2006 – 2011

- 6.29 As can be seen in [Table 1](#), developers are still currently agreeing to the obligations and therefore the proposed rate should not deter development.
- 6.30 Table 2, below, indicates anticipated CIL receipts based on the development projections from the Local Development Framework, whilst [Table 1](#), above, shows the S106 figures that have been agreed since 2006 (excluding affordable housing contributions).
- 6.31 On the basis of this Trajectory it is clear that the infrastructure funding gap explained in para 5.6 will not be exceeded by the introduction of CIL, although a considerable contribution will be made to meet it. There are a number of other potential sources of funding but it is extremely difficult to predict the availability of funding to support growth.

	2013	2014	2015	2016	2017	2018
Residential	£732,800	£732,800	£735,200	£735,200	£735,200	£735,200
Non Residential	Care Homes	£0	£0	£0	£0	£0
	Hotel	£0	£0	£0	£0	£0
	Large Retail	£157,000	£157,200	£157,000	£157,200	£157,000
	Small Retail	£0	£0	£0	£0	£0
	Industry and Office	£0	£0	£0	£0	£0
Total	£889,800	£890,000	£892,200	£892,400	£892,200	£892,400

[Table 2 Anticipated CIL receipts 2013-2018](#)

- 6.32 Potential support in the District includes:
- Mainstream transport funding through the LTP process
 - Mainstream education funding to support growth.
 - Other central government funding streams (e.g. Regional Growth Fund)
 - New Homes Bonus
 - Private Sector Infrastructure Providers (e.g. Water companies)
- 6.33 The amounts from these sources are unknown and cannot be guaranteed. This highlights the necessity to secure contributions via CIL to provide the necessary infrastructure.

Summary

- 6.34 The evidence produced clearly shows a substantial funding gap for the infrastructure needed to support the development of the District. Whilst it is important to maximise the income from CIL it is important not to harm the viability of development. Therefore the CIL has been set at a level that will not jeopardise development coming forward but also makes a considerable effort in meeting the funding gap. The Council will continually review the market to assess changes and review the charging schedule at the appropriate time as discussed in para 4.5.

7.0 Exemptions from CIL

- 7.1 Part 6 (Regulations 41-58) of the CIL Regulations set out statutory exemptions for charitable and social housing relief as:
- Social Housing provided by local housing authority, registered social landlord or registered provider of social housing and shared ownership housing subject to the specific provisions of Regulation 49.
 - Charities where the development will be used for charitable purposes.
 - Any development where the gross internal area of new build is less 100 square metres. This exemption does not apply if the development relates to one or more dwellings.
- 7.2 To assist interested parties on how the level of CIL relief that may be available to them, the Planning Advisory Service has produced an online calculator⁷ that can help calculate the appropriate level of relief for affordable housing on any given development.
- 7.3 In addition to the statutory exemptions, the District Council may make discretionary relief available in exceptional circumstances and offer a discretionary charitable relief.

Exceptional Circumstances

- 7.4 Regulation 55 of the CIL Regulations allows a charging authority to grant discretionary relief in exceptional, specified circumstances. The charging authority may agree to a reduction for developments accompanied by a S106 agreement where the developer can demonstrate that development of the site is not viable (taking into account the CIL charge and Section 106 contribution) and the cost of complying with the S106 obligations exceeds the CIL charge. In such cases the developer will be expected to demonstrate this (as set out in regulation 57) by providing an independent assessor with “open book” accounts.
- 7.5 Discretionary relief could promote regeneration or the development of an allocated site regarded as critical to the delivery of the strategy for the area. For some of these sites there could be significant infrastructure requirements required to enable their development and deliver the associated regeneration and environmental improvements. In practice, however, the scope of relief which could be offered is likely to be very limited by European state aid regulations.
- 7.6 Whilst many of the infrastructure requirements needed will normally form part of the development proposal there will, on occasions, be some that may be delivered by compliance through a S106.
- 7.7 New Forest District Council will allow claims for relief for exceptional circumstances from the date that the Charging Schedule comes into effect. In such cases the claimant must follow the procedures set out in CIL Regulation 57, including an assessment carried out by an independent person of the cost of complying with the planning obligation and its impact on the economic viability of the chargeable development. In such cases the

⁷ PAS online calculator available at <http://www.pas.gov.uk/pas/aio/1242143>

Council will consider whether relief from the Levy, or a reduction in the section 106 contribution, is appropriate in light of community the circumstances of the case.

Discretionary Charitable Relief

7.8 Regulation 44-46 of the CIL Regulations also allows a charging authority to grant discretionary charitable relief under the following criteria:

- Discretionary charitable relief is available in the area in which the chargeable development will be situated;
- The landowner is a charitable institution; and
- The whole or the greater part of the chargeable development will be held by the landowner other charitable institutions as an investment from which the profits will be applied for charitable purposes.

7.9 New Forest District Council intends to offer such discretionary relief (Regulation 46). The amount of relief granted will be in direct proportion to the proposed development's benefit to the community, as assessed by the Council in consultation with the Parish or Town Council. The Council will accept claims for such relief from the date that the Charging Schedule comes into effect.

Payment in Kind

7.10 Regulation 73 provides the potential for transfer of land as CIL payment in kind. Where land is required within a development to provide built infrastructure and/or onsite open space to support that development it will be expected that land transfer will be at no cost to the Council and will not be accepted as a CIL payment in kind.

7.11 Where a new facility is needed to serve more than one development, any land transfer over and above that needed for the specific development would be regarded as payment in kind of CIL.

7.12 The appropriate cash amount in respect of a given land payment will be calculated in accordance with Regulation 73(10)⁸.

7.13 New Forest District Council intends to offer the facility to allow, in certain circumstances, payment on CIL in the form of land. This will depend on five conditions being agreed:

- New Forest District Council must agree to the transfer;
- The Council must have the intention of using the land to help provide infrastructure to support the development of its area;
- The person transferring the land to the charging authority as payment must have assumed liability to pay CIL beforehand;
- The land to be transferred must have been valued by a suitably qualified and experienced independent person. The Council must give their approval to the valuation of the land by this person. The valuation must represent the fair market price for the land on the day it is valued;

⁸ Regulation 73(6)(d) states: an agreement to make the land payment is entered into before the chargeable development is commenced.

- Development on the site must not have commenced before a written agreement with the Council to pay some or the entire CIL amount in land has been made. This agreement must state the value of the land being transferred.
- 7.14 Any agreement to pay CIL in the form of land will not form part of a planning obligation entered into under Section 106 of the Town and Country Planning Act 1990. The agreement may however allow the transfer of land in instalments as long as it is in line with the payment proportions set out in Annex C of this document.

8.0 Spending CIL

- 8.1 CIL revenue will be spent on the infrastructure needed to support new development within the plan area. The CIL will help to fund the provision of new infrastructure and will not be used to remedy pre-existing deficiencies in infrastructure provision unless those deficiencies will be made more severe by new development. The CIL can be used to increase the capacity of existing infrastructure or to repair failing existing infrastructure, if it is necessary to support new development.
- 8.2 The Government requires the Council to allocate a meaningful proportion of the CIL funds raised in each neighbourhood back to that neighbourhood⁹. In October 2011, the Government issued a consultation document asking what the percentage of the CIL should be passed to the neighbourhood's via the Parish/Town Councils¹⁰. This will ensure that where a neighbourhood bears the brunt of a new development, it receives sufficient money to help it manage those impacts. At the time of writing the results of this consultation are unknown, and when the new Regulations are published the Council will pass funds in compliance with this requirement. The Council will work closely with neighbourhoods to decide what infrastructure they require, and balance neighbourhood funding with wider infrastructure funding that supports growth. The Council will retain the ability to use the CIL funds to address the cumulative impact on infrastructure that may occur further away from the development, which could include projects outside the immediate Parish/neighbourhood where it was collected.
- 8.3 Under Regulation 123 of the CIL Regulations 2010, the Council will publish on its website its intentions for how revenues raised from the levy will be spent. This will make clear what items will in future fall under the CIL rather than S106, but also show contributors and other interested parties what types of infrastructure the CIL will be spent on. In formulating the Regulation 123 list the Council will work closely with other bodies to address strategic infrastructure and that delivered by other public authorities such as the County Council.
- 8.4 The Government's October 2011 consultation document recommends that Parish/Town Councils will not be confined to spending their CIL receipts in accordance with the District Council's Regulation 123 list, nor should they have to produce their own list. Therefore the only restriction on spending CIL for these Council's is that set out in Regulation 59 of the CIL regulations and section 216 of the 2008 Planning Act which sets out the definition of infrastructure.
- 8.5 In accordance with Regulation 62, the Council may, at its own discretion, use up to 5% of CIL collected to cover administrative expenses incurred in establishing CIL procedures and collecting the levy.
- 8.6 The CIL regime allows authorities to respond to changing local circumstances, by spending revenue from the CIL on different projects from those identified during the rate setting process. Therefore the Regulation 123 list will be continually reviewed and updated accordingly.
- 8.7 It is important that the infrastructure needed by local communities is delivered when the need arises. Therefore, the regulations allow authorities to use the CIL to support the

⁹ The Community Infrastructure Levy: An Overview. DCLG November 2010, boxed text on page 6

¹⁰ Community Infrastructure Levy: Detailed proposals and draft regulations for reform – Consultation October 2011
<http://www.communities.gov.uk/publications/planningandbuilding/cilreformconsultation>

timely provision of infrastructure, for example, by using the CIL to backfill early funding provided by another funding body.

- 8.8 The CIL regime allows Charging Authorities to collaborate and pool their revenue from their respective levies to support the delivery of 'sub-regional infrastructure', where they are satisfied that this would support the development of their own area.
- 8.9 The Core Strategy supports cross-boundary working to deliver infrastructure projects and states that the District Council will work with others to implement a strategic approach to protecting sensitive internationally recognised nature conservation sites from harmful recreational pressures, including a suite of avoidance and mitigation measures supported, where appropriate, by developer contributions. This could include the provision and enhancement of large scale recreational opportunities or large transport projects.

9.0 Procedure for making representations

9.1 If you wish to make a representation on the draft charging schedule for New Forest District Council's Community Infrastructure Levy, please visit the Council's website <http://www.newforest.gov.uk/index.cfm?articleid=12182> for guidance on how to make representations and to download the required form.

9.2 Alternately email cilconsultation@nfdc.gov.uk to request the information.

Representations can be submitted via email or in writing. Written representations must be sent to:

New Forest District Council
Policy and Plans Team
Beaulieu Road
Appletree Court,
Lyndhurst,
SO43 7PA

9.3 Please ensure representations reach us by **18 May 2012**. If you have any queries about any of the documents, please email cilconsultation@nfdc.gov.uk or phone 023 8028 5345.

9.4 Full details of how to make representations, together with the representation form are available on the Council's website <http://www.newforest.gov.uk/index.cfm?articleid=12182>

Timescale

9.5 After this period of representation, ending 18 May 2012, the Council will consider whether to proceed with submission of the charging schedule for Public Examination. In the event that the council considers that significant changes should be made to the schedule before submission, it may be necessary to undertake a further period for representations before formal submission.

9.6 Representations received during the representation period will be considered by an independent Planning Inspector, alongside the submitted schedule, at the Public Examination.

9.7 The Council intends to hold the examination in to its CIL charging schedule alongside the examination of the Sites and Development Management Development Plan Document.

Timetable for the development of NFDC CIL charging schedule

9.8 The anticipated timescale for the adoption of the CIL charging schedule is set out in Figure 2 below.

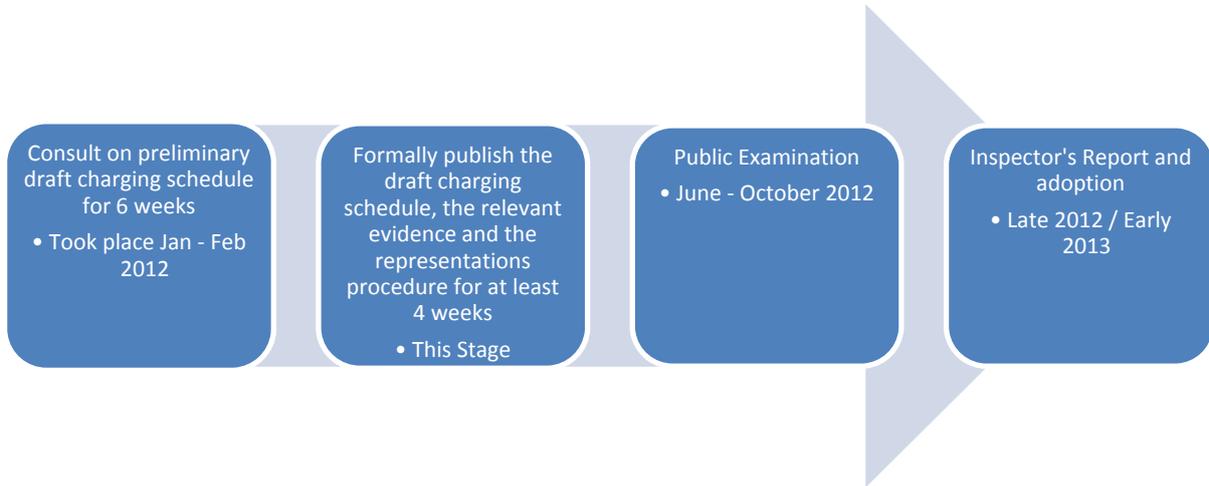


Figure 2 Timetable for CIL adoption

***Annex A - Extract from the Community Infrastructure Levy
Regulations 2010***

Extract from the Community Infrastructure Levy Regulations 2010

PART 5 CHARGEABLE AMOUNTS

Regulation 40

Calculation of chargeable amounts

- (1) The collecting authority must calculate the amount of CIL payable (“chargeable amount”) in respect of a chargeable development in accordance with this regulation.
- (2) The chargeable amount is an amount equal to the aggregate of the amounts of CIL chargeable at each of the relevant rates.
- (3) But where that amount is less than £50 the chargeable amount is deemed to be zero.
- (4) The relevant rates are the rates at which CIL is chargeable in respect of the chargeable development taken from the charging schedules which are in effect—
 - (a) at the time planning permission first permits the chargeable development; and
 - (b) in the area in which the chargeable development will be situated.

- (5) The amount of CIL chargeable at a given relevant rate (R) must be calculated by applying the following formula—

$$\frac{R \times A \times I_P}{I_c}$$

where—

A = the deemed net area chargeable at rate R;

I_P = the index figure for the year in which planning permission was granted; and

I_c = the index figure for the year in which the charging schedule containing rate R took effect.

- (6) The value of A in paragraph (5) must be calculated by applying the following formula—

$$\frac{C_R \times (C - E)}{C}$$

where—

C_R = the gross internal area of the part of the chargeable development chargeable at rate R;

C = the gross internal area of the chargeable development; and

E = an amount equal to the aggregate of the gross internal areas of all buildings which—

- (a) on the day planning permission first permits the chargeable development, are situated on the relevant land and in lawful use; and
 - (b) are to be demolished before completion of the chargeable development.
- (7) The index referred to in paragraph (5) is the national All-in Tender Price Index published from time to time by the Building Cost Information Service of the Royal Institution of Chartered Surveyors; and the figure for a given year is the figure for 1st November of the preceding year.

- (8) But in the event that the All-in Tender Price Index ceases to be published, the index referred to in paragraph (5) is the retail prices index; and the figure for a given year is the figure for November of the preceding year.
- (9) Where the collecting authority does not have sufficient information, or information of sufficient quality, to enable it to establish—
 - (a) the gross internal area of a building situated on the relevant land; or
 - (b) whether a building situated on the relevant land is in lawful use, the collecting authority may deem the gross internal area of the building to be zero.
- (10) For the purposes of this regulation a building is in use if a part of that building has been in use for a continuous period of at least six months within the period of 12 months ending on the day planning permission first permits the chargeable development.
- (11) In this regulation “building” does not include—
 - (a) a building into which people do not normally go;
 - (b) a building into which people go only intermittently for the purpose of maintaining or inspecting machinery; or
 - (c) a building for which planning permission was granted for a limited period.

Annex B - How will the levy be collected?

B1.0 How will the levy be collected?

- B1.1 The CIL charges will become due from the date that a chargeable development commences. The definition of commencement of development for the levy's purposes is the same as that used in planning legislation, unless planning permission has been granted after commencement.
- B1.2 When planning permission is granted, the Council will issue a liability notice setting out the amount of CIL that will be due for payment when the development is commenced, the payment procedure and the possible consequences of not following this procedure.
- B1.3 The responsibility to pay the levy runs with the ownership of land on which the liable development is situated. This is in keeping with the principle that those who benefit financially when planning permission is given should share some of that gain with the community.
- B1.4 Figure 3 below shows the process by which NFDC will be collecting CIL contributions.

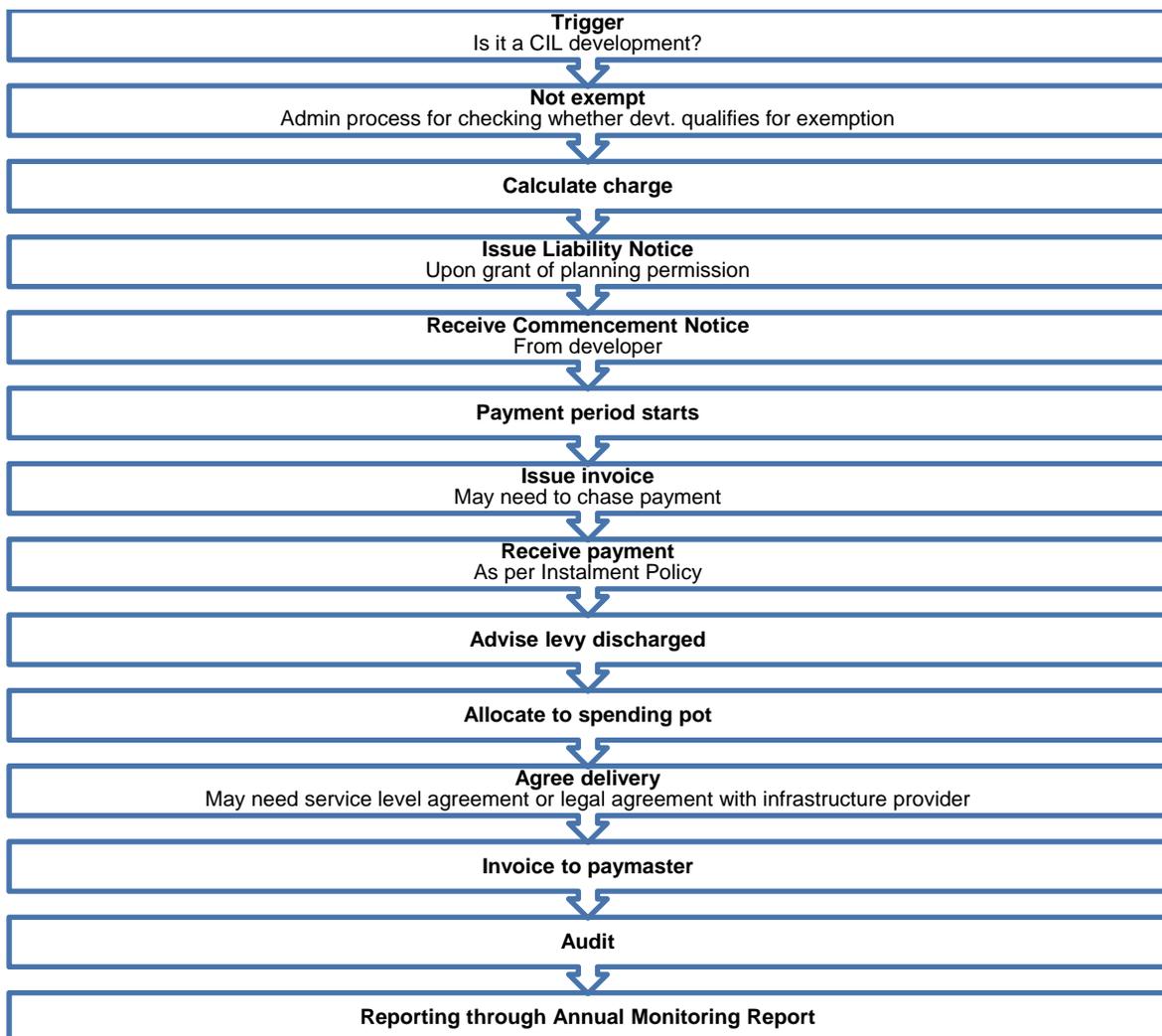


Figure 3 CIL collecting process

Annex C - CIL Instalment Policy

C1.0 CIL Instalment Policy

C1.1 Regulation 69b of the Community Infrastructure Levy (Amended) Regulations 2010 allow Charging Authorities to set out an Instalment Policy to offer developers favourable payment arrangements. The regulations require that the Instalment Policy sets out:

- The date on which it takes effect, which must be no earlier than the day after the instalment policy is published on the website;
- The number of instalment payments;
- The amount or proportion of CIL payable in any instalment;
- The time (to be calculated from the date the development is commenced) that the first instalment payment is due, and the time that any subsequent instalment payments are due; and
- Any minimum amount of CIL below which CIL may not be paid by instalment.

C1.2 The Instalment Policy will apply to all development on which CIL is liable. Where there is no instalment policy, payment will be payable in full at the end of a period of 60 days beginning with the intended commencement date of development.

C2.0 Indicative Policy for staging payments of Community Infrastructure Levy

C2.1 In accordance with Regulation 69 (b) of the Community Infrastructure Levy (Amended) Regulations 2010, *New Forest District Council* (the Charging Authority) will apply the following instalment policy to all development which is CIL liable.

C2.2 This policy will come into effect on xxxxxx

C2.3 In all cases, the calculation of the total amount payable will include the value of any payment in kind as assessed by an independent person.

C3.0 Number, Proportion and Timing of Instalments

C3.1 Development incurring CIL liability up to £ 80,000

Two instalments

1. One instalment at 60 days after commencement of the development. (25%)
2. 365 days after commencement or on occupation of the first dwelling, whichever is the sooner (75%).

C3.2 Development incurring CIL liability over £80,000

Three instalments.

1. 60 days after commencement (25%)
2. 270 days after commencement (25%)
3. 540 days after commencement or on occupation of the first dwelling, whichever is the sooner (50%).

Annex D - Notice of Chargeable Development Form

Community Infrastructure Levy (CIL) Form 5: Notice of Chargeable Development

Please complete using block capitals and black ink.

Details of Responsible Person for this Notice

Title: First name:

Last name:

Company (optional):

Position:

Company registration no:
(where applicable)

Unit: House number: House suffix:

House name:

Address 1:

Address 2:

Address 3:

Town:

County:

Country:

Postcode:

Telephone number
Country code: National number: Extension number:

Email address (optional):

Site Address Details

Please provide the full postal address of the application site.

Unit: House number: House suffix:

House name:

Address 1:

Address 2:

Address 3:

Town:

County:

Postcode (optional):

Description of location or a grid reference.
(must be completed if postcode is not known):

Easting: Northing:

Description:

Description of Development:

Supporting Information

Has a building, or a part of a building, on the site been in use for a continuous period of at least six months within the past twelve months?

Yes No

If Yes, please state how much gross internal floorspace you propose to demolish (square metres):

Or change of use (square metres):

Supporting Information (continued)

Please set out the intended use of the chargeable development and the intended floorspace of each use

Intended Use (please detail each use proposed)	Gross internal new build floorspace of each intended use (sq m)

Checklist

This completed form should be accompanied by:

- a) A plan which identifies the relevant land, buildings in use on that land and any of those buildings which are to be demolished;
- b) Photographic evidence of buildings in use on the relevant land;
- c) A plan which identifies the chargeable development;

Your local authority may request any other plans, drawings and information necessary to describe any buildings in use on the relevant land and the chargeable development. Any plans or drawings required must be drawn to an identified scale and, in the case of plans, shall show the direction of North.

Declaration - Notice of Chargeable Development - Landowner

I/we confirm that the information above is correct to the best of my/our knowledge, and I/we am/are aware of the consequences of providing incorrect information, including regarding the demolition or change of use of buildings. I/we confirm I/we have assumed liability through the relevant section of this form and that, if not, I/we will submit an assumption of liability notice. I/we understand that I/we must submit a commencement notice in order to secure the 60 day payment window or such time as the charging authority has allowed in its current payment instalments policy, as per the requirements of the Community Infrastructure Levy Regulations (2010) as amended. I/we undertake to notify the collecting authority in writing of any changes to the information on this notice, prior to this development commencing. I/we understand any communication and actions by the collecting authority to pursue me/us for the assumed liability will be copied to the site land owners (as defined in CIL regulations)

Signed - Landowner:

Date (DD/MM/YYYY):

It is an offence for a person to knowingly or recklessly supply information which is false or misleading in a material respect to a charging or collecting authority in response to a requirement under the Community Infrastructure Levy Regulations (2010) as amended (regulation 110, SI 2010/ 948). A person guilty of an offence under this regulation may face unlimited fines, two years imprisonment, or both.

Notices of Chargeable Development served by the Collecting Authority

The collecting authority have deemed that chargeable development has commenced under regulation 64A(1) of the Community Infrastructure Regulations (2010) as amended. The collecting authority confirms that it has completed this form correctly, in accordance with regulation 64A(2) and that this notice has been served on all known owners of the land under regulation 64A(3). This declaration is signed on behalf of the collecting authority.

Signed - Collecting Authority:

Date (DD/MM/YYYY):

Declaration - Assumption of Liability

I/we am/are the landowner detailed at section 1 and I/we would like to assume liability for payment of the Community Infrastructure Levy under regulation 31 of the Community Infrastructure Levy Regulations (2010) as amended. I/we hereby assume liability for the Community Infrastructure Levy charge for the above development. I/we understand that I/we must submit a commencement notice in order to secure the 60 day payment window or such time as the charging authority has allowed in its current payment instalments policy, as per the requirements of the Community Infrastructure Levy Regulations (2010) as amended. I/we am/are aware of the surcharges I/we will incur if I/we do not follow the correct procedures for paying the CIL charge. I/we understand any communication and actions by the collecting authority to pursue me/us for the assumed liability will be copied to the site land owners (as defined in CIL regulations).

It is an offence for a person to knowingly or recklessly supply information which is false or misleading in a material respect to a charging or collecting authority in response to a requirement under the Community Infrastructure Regulations (2010) as amended (regulation 110, SI 2010/948). A person guilty of an offence under this regulation may face unlimited fines, two years imprisonment, or both.

Signed - Landowner:

Date (DD/MM/YYYY):

If you wish to assume liability at a later date, please complete Form 1 – Assumption of Liability prior to commencement of development. If you are a charitable institution or social housing provider and believe you could benefit from exemption or relief, please complete Form 2 – Claiming Exemption and/or Relief

Annex E - Assumption of Liability Form

Community Infrastructure Levy (CIL) Form 1: Assumption of Liability

This form should be used to assume liability prior to commencement of development

Please complete using block capitals and black ink.

Description of Development

Planning Permission / Notice of Chargeable Development Reference:

Site address:

Description of development:

Section A: Assumption of Liability

Party A Assuming Liability

Title: First name:

Last name:

Company (optional):

Position:

Company registration no:
(where applicable)

Unit: House number: House suffix:

House name:

Address 1:

Address 2:

Address 3:

Town:

County:

Country:

Postcode:

Telephone number

Country code: National number: Extension number:

Email address (optional):

Party B Assuming Liability

Title: First name:

Last name:

Company (optional):

Position:

Company registration no:
(where applicable)

Unit: House number: House suffix:

House name:

Address 1:

Address 2:

Address 3:

Town:

County:

Country:

Postcode:

Telephone number

Country code: National number: Extension number:

Email address (optional):

Party C Assuming Liability

Title: First name:

Last name:

Company (optional):

Position:

Company registration no: (where applicable)

Unit: House number: House suffix:

House name:

Address 1:

Address 2:

Address 3:

Town:

County:

Country:

Postcode:

Telephone number
Country code: National number: Extension number:

Email address (optional):

Party D Assuming Liability

Title: First name:

Last name:

Company (optional):

Position:

Company registration no: (where applicable)

Unit: House number: House suffix:

House name:

Address 1:

Address 2:

Address 3:

Town:

County:

Country:

Postcode:

Telephone number
Country code: National number: Extension number:

Email address (optional):

Party E Assuming Liability

Title: First name:

Last name:

Company (optional):

Position:

Company registration no: (where applicable)

Unit: House number: House suffix:

House name:

Address 1:

Address 2:

Address 3:

Town:

County:

Country:

Postcode:

Telephone number

Country code: National number: Extension number:

Email address (optional):

Party F Assuming Liability

Title: First name:

Last name:

Company (optional):

Position:

Company registration no: (where applicable)

Unit: House number: House suffix:

House name:

Address 1:

Address 2:

Address 3:

Town:

County:

Country:

Postcode:

Telephone number

Country code: National number: Extension number:

Email address (optional):

Agent Name and Address

Title: First name:

Last name:

Company (optional):

Telephone number

Country code: National number: Extension number:

Email address (optional):

Unit: House number: House suffix:

House name:

Address 1:

Address 2:

Address 3:

Town:

County:

Country:

Postcode:

Declaration

I/we hereby assume liability for the Community Infrastructure Levy Charge for the above development. I/we understand that I/we must submit a commencement notice in order to secure the 60 day payment window or such time as the charging authority has allowed in its current payment instalments policy, as per the requirements of the Community Infrastructure Levy Regulations (2010) as amended. I/we am/are aware of the surcharges I/we will incur if I/we do not follow the correct procedures for paying the CIL charge. I/we understand any communication and actions by the collecting authority to pursue me/us for the assumed liability will be copied to the site land owners (as defined in CIL regulations)

Signed - A Party Assuming Liability:

Date (DD/MM/YYYY):

Signed - D Party Assuming Liability:

Date (DD/MM/YYYY):

Signed - B Party Assuming Liability:

Date (DD/MM/YYYY):

Signed - E Party Assuming Liability:

Date (DD/MM/YYYY):

Signed - C Party Assuming Liability:

Date (DD/MM/YYYY):

Signed - F Party Assuming Liability:

Date (DD/MM/YYYY):

Or signed - Agent:

Date (DD/MM/YYYY):

Under regulation 37(2) of the Community Infrastructure Levy Regulations (2010) as amended, where two or more persons have assumed liability to pay CIL in respect of a chargeable development they shall each be jointly and severally liable to pay any CIL payable in respect of that chargeable development.

It is an offence for a person to knowingly or recklessly supply information which is false or misleading in a material respect to a charging or collecting authority in response to a requirement under the Community Infrastructure Levy Regulations (2010) as amended (regulation 110, SI 2010/ 948). A person guilty of an offence under this regulation may face unlimited fines, two years imprisonment, or both.