

CP26

Section 94 Plan

No 26. – Shirewide Regional Open Space

Version 4.0 December 2009

CERTIFIED IN ACCORDANCE WITH THE ENVIRONMENTAL PLANNING AND ASSESSMENT ACT 1979 AND REGULATIONS

GENERAL MANAGER

SECTION 94 PLAN No 26

DATE: 15 December 2009

SHIREWIDE/REGIONAL OPEN SPACE
VERSION 4

In effect from: 23 December 2009

Table of Contents



1.0	PART A - SUIVIIVIART SCHEDULES	I
1.1	Summary schedule – contribution rates	1
1.2	Summary schedule - works	2
1.3	Published indices at time of adoption	2
2.0	PART B - ADMINISTRATION	3
2.1	Name of plan	3
2.2	Land to which the plan applies	3
2.3	Purpose of plan	3
2.4	Objectives of this plan	3
2.5	Commencement of the plan	4
2.6	Relationship with other plans and policies	4
2.7	Definitions and standards	5
2.8	Timing of payment	
2.9	Obligation of accredited certifiers	8
2.10	Deferred/periodic payments	8
2.11	"In-kind" settlement or material public benefit	9
2.12	Discounting and apportionment factors	10
	2.12.1 Aged Persons	
0.40	2.12.2 Tourist Developments	
2.13	Adjustment of contribution rates	
2.14 2.15	Adjustments at the time of payment	
2.15	Allowances for existing development Pooling of contributions	
2.10	Savings and transitional arrangements	
2.17	Register	
3.0	PART C – STRATEGY PLAN AND NEXUS	
3.1	Introduction	
3.2	What is the expected residential development and population growth?	
3.3	How should catchment based management apply for open space provision?	
3.4	What is the demand for Shirewide/regional open space?	
3.5	What types of Shirewide/ regional open space facilities are required?	
3.6	Relationship between expected population and expected demand (nexus)	16
3.7	What are the guiding principles, performance criteria and standards for Shirewide/ regional open space provision?	17
3.8	How are the contributions calculated?	18
	3.8.1 Provision of shire-wide (district) open space	19
Apper	ndix A – Works Programs	22
Apper	ndix B – Performance Measures	24

Appendix C – Tweed Heads Master Plan Work Program	28
Appendix D – Tweed Heads Master Plan Site Plan	30
Appendix E – History of the Plan	31
Appendix F – Complying Development Certificates	33



1.0 PART A - SUMMARY SCHEDULES

1.1 Summary schedule - contribution rates

TABLE 1: CONTRIBUTION FOR PROVISION AND EMBELLISHMENT OF SHIRE WIDE/ REGIONAL OPEN SPACE			
Type of Shire Wide Open Space Open Space Cost of Open Space Provision & Upgrading Including 5% admin. Levy Total Additional Popul'n 2005 – 2031			Levy per Person
Structured \$51,611,816		34,231 ⁽¹⁾	\$1,508
Casual	\$16,599,948	38,644 ⁽²⁾	\$430

Notes:

(1) adjusted to exclude aged persons population

Which results in the following contributions:

TABLE 1A: CONTRIBUTIONS PER OCCUPANCY RATE			
	Persons	Structured Open Space Levy (3)	Casual Open Space Levy
Per person	1	\$1,508	\$430
Detached dwelling or lot	2.4	\$3,619	\$1,031
1 bedroom unit	1.3	\$1,960	\$558
2 bedroom unit	1.7	\$2,563	\$730
3 bedroom unit	2.1	\$3,166	\$902
4+ bedroom unit	2.4	\$3,619	\$1,031

Notes:

- (3) Does not apply to aged persons or tourist development
- (4) Applies to all areas in Tweed Shire, including the area covered by Section 94 Plan No 5 (Local Open Space) and urban release areas where Section 94 Contributions Plans 1, 7, 10, 19, 20, 21, 25, 27 and 28 also apply in respect of local open space facilities.

⁽²⁾ Adjusted to include tourist population



1.2 Summary schedule - works

See Appendix A for the detailed Works Schedules.

Structured Open Space Project	Project Total	Total Cost for CP 26
Arkinstall Park Regional Centre	41,924,630	31,443,473
2. Murwillumbah regional pool	3,765,000	3,765,000
3. Murwillumbah regional hockey complex	2,889,000	2,889,000
4. Regional soccer complex	270,000	270,000
5. Regional softball complex	1,750,000	1,750,000
Interest on borrowings		9,036,637
Sub Total		49,154,110
5% administration levy		2,457,706
Total		51,611,816

Casual Open Space Project	Project Total	Total Cost for CP 26
Kingscliff/Coastline landscape strategy (facilities)	\$5,160,000	\$5,160,000
Eviron Botanic Gardens	\$2,000,000	\$2,000,000
Coastal Villages Foreshore /Coastline landscape strategy	\$790,000	\$790,000
Tweed Heads Master Plan - Jack Evans Boatharbour Landscape provisions	\$7,859,474	\$7,859,474
Sub- Total	\$15,809,474	\$15,809,474
5% Administration Levy	\$790,474	\$790,474
Total	\$16,599,948	\$16,599,948

1.3 Published indices at time of adoption

Index	Rate	Index Date	Published
IPD (Engineering Construction)	105.94	June 2009	Released 14/07/2009 ABS
TSC Land Index	142.50	June 2009	2009/2010 Tweed Shire Council Revenue Policy



2.0 PART B - ADMINISTRATION

2.1 Name of plan

The name of this Plan is Tweed Shire Council Section 94 Contributions Plan No 26 – Shirewide/ Regional Open Space.

2.2 Land to which the plan applies

This Plan applies to all new residential and tourist accommodation development on land within the Shire of Tweed. Regional open space is provided in addition to local open space, and therefore this plan includes all of the urban release areas to which Section 94 Contribution Plans apply in respect of local open space provision.

2.3 Purpose of plan

The purpose of the Development Contributions Plan is to:

- (a) enable the collection of direct contributions for key community infrastructure, being the provision of regional (district) open space in accordance with Section 116H of the *Environmental Planning and Assessment Act*
- (b) ensure that adequate key community infrastructure is provided for as part of any new development
- (c) authorise the council to impose conditions under section 94 (s94) of the *Environmental Planning and Assessment Act 1979* when granting consent to development on land to which this plan applies
- (d) provide a comprehensive strategy for the assessment, collection, expenditure accounting and review of development contributions on an equitable basis
- (e) ensure that the existing community is not burdened by the provision of key community infrastructure required as a result of future development
- (f) enable the council to be both publicly and financially accountable in its assessment and administration of the development contributions plan.

2.4 Objectives of this plan

The objectives of this Plan are as follows:

- To implement the relevant recommendations of the Tweed Shire Open Space Infrastructure Policy in relation to provision and embellishment of Shirewide/ regional public open space;
- To implement the recommendations of the Tweed Shire Regional Sports and Recreation Facility Plan.
- To take account of the Arkinstall Park Master Plan Implementation Plan.

Shirewide/Regional Open Space



- To take account of the Coastline Landscape Strategy contained in the Coastline Management Plan within Council's 7 year plan.
- To take account of occupancy rates and population projections contained in the Tweed Shire Urban Release Strategy.
- To set out Council's policy for the embellishment and upgrading of existing and acquired open space land for the purpose of additional major Shirewide structured and casual open space facilities to serve the sporting and passive recreation needs of the community;
- To enable the acquisition of land for Shirewide/ regional public open space;
- To enable Council to require, as a condition of development consent, a reasonable contribution towards the cost of providing new or upgraded Shirewide/ regional public open space;
- To establish the nexus between anticipated population growth and development and demand / need for Shirewide/ regional open space facilities;
- To enable the dedication of land for open space where appropriate in cases where Council considers the development and land has the locational and quality attributes for viable open space, and the land to be dedicated is nominated in the work program; and
- To facilitate the development of an overall pattern of major Shirewide/ regional public open space facilities based on a performance-based settings approach, which can be adequately managed by Council, within an accountable financial structure.

2.5 Commencement of the plan

Version 1 of this Plan came into force on 27 August 2002 and this amended version (Version 4)_has been prepared pursuant to the provisions of s94 of the Environmental Planning &Assessment Act and Part 4 of the Environmental Planning &Assessment Regulation and takes effect from the date on which public notice was published, pursuant to clause 31(4) of the Environmental Planning &Assessment Regulation.

2.6 Relationship with other plans and policies

Section 94 Contributions Plan No 5 - Open Space Contribution as amended and the open space components of Contribution Plans Nos: 1, 7, 10, 19, 20, 21, 25, 27 & 28 for urban release areas, will continue to apply to local open space provision. This Plan takes account of the Tweed Shire Open Space Infrastructure Policy 2002. The Policy provides a mechanism by which the current and future needs of open space are able to be determined, thereby enabling the establishment of appropriate monetary contributions in this Plan for the provision and embellishment of Shirewide open space.

Shirewide/Regional Open Space



This Plan has been prepared in accordance with S.94 of the EP&A Act 1979, as amended, and the EP&A Regulations 1980, as amended, in relation to Contributions Plans.

Development standards for provision, dedication and embellishment of open space are detailed in Tweed Shire Council Development Control Plan Section A5 – Subdivision Manual (Table A5-8) and Development Design Specification D14-Landscaping and Open Space.

This development contributions plan supplements the provisions of Tweed Local Environmental Plan 2000 and any amendment or local environmental plan which it may supersede.

This development contribution plan supplements the provisions of the adopted Tweed Development Control Plan and any amendment which it may supersede.

2.7 Definitions and standards

Definitions		
Accredited Certifier	For the purposes of the certification of Construction Certificates and Complying Development Certificates as referenced in this plan, the Accredited Certifier is the principal certifying authority	
EP&A Act	Environmental Planning and Assessment Act, as amended	
EP&A Regulation	Environmental Planning and Assessment Act Regulation, as amended.	
IPD (Implicit Price Deflator)	Index used for adjustment of construction component – refers to the value of work done (implicit price deflator); Chain Volume Measures; Engineering Construction; ABS Reference A405071T, ABS Product Number 8782.0.65.001	
TSC Land Index	Index used for adjustment of land acquisition costs – Tweed Shire Council Land Index, as published in Council's Management Plan and Quarterly Report.	
Regional Open Space	For the purposes of amendments to the Environmental Planning and Assessment Act assented June 2008, the phrase "regional open space" as referred to in this contribution plan is defined as "district infrastructure for sporting, recreational and cultural facilities" under the EP&A Act.	
Shire-wide	For the purposes of amendments to the Environmental Planning and Assessment Act assented June 2008, the phrase "shire-wide	

Shirewide/Regional Open Space



Definitions	
Open Space	open space" as referred to in this contribution plan is defined as "district infrastructure for sporting, recreational and cultural facilities" under the EP&A Act.
Structured (Active) Public Open Space	Key community infrastructure, being sportsfields used for organised sporting activities such as cricket, rugby league, rugby union, hockey, netball, etc. These areas do not include open trunk drains and lakes.
	Cycleways will not, by themselves, be included as structured open space. The may be provided in conjunction with the provision of sportsfields.
Casual (Passive) Public Open Space	Key community infrastructure, being public open space utilised for a variety of generally "non-organised" activities. These areas include neighbourhood parks, natural bushland parks, formal garden parks and pedestrian links. These areas do not include open trunk drains and lakes.
	Cycleways will not, by themselves, be included as casual open space. They may be provided in conjunction with the provision of neighbourhood parks, etc.
Nexus	The relationship between the expected types of development in the area and the demand created by those developments for additional public facilities. The link between the proposed development and the increased demand for public facilities may be demonstrated through causal nexus (what), spatial nexus (where) and temporal nexus (when). Causal nexus requires that the need for the service or facility being levied must be a result of the development being levied. Physical nexus requires that the service or facility be near enough in physical terms to provide benefit to that development. Temporal nexus requires that the service or facility must be provided within a reasonable time.



Standards used in this contributions plan			
Dwelling house/lot	Equivalent to 2.4 persons (one Equivalent Tenement) Source: Tweed Shire Urban Land Release Strategy 2009		
1 bedroom unit	Equivalent to 1.3 persons Source: Tweed Shire Urban Land Release Strategy 2009		
2 bedroom unit	Equivalent to 1.7 persons Source: Tweed Shire Urban Land Release Strategy 2009		
3 bedroom unit	Equivalent to 2.1 persons Source: Tweed Shire Urban Land Release Strategy 2009		
4+ bedroom unit	Equivalent to 2.4 persons Source: Tweed Shire Urban Land Release Strategy 2009		
Tourist related development that provides accommodation	Equivalent to the above residential standards with reference to the number of bedrooms		
Open space standard	2.83 hectares per 1000 persons Source: as adopted by Land and Environment Court for developing areas (Department of Planning 1992)		
Local structured open space standard	1.7ha per 1,000 population Source: Tweed Shire Open Space Infrastructure Policy 2002		
Local casual open space standard	1.13ha per 1,000 population Source: Tweed Shire Open Space Infrastructure Policy 2002		

2.8 Timing of payment

A contribution must be paid to the council at the time specified in the condition that imposes the contribution. If no such time is specified, the contribution must be paid prior to the issue of a construction certificate.

Council's policy regarding the timing of payment of S94 contributions is as follows:

- DAs involving subdivision prior to the release of the subdivision linen plan;
- DAs involving building work prior to the release of approved building plans; and
- DAs where no building work involved prior to occupation.



Bank guarantees in respect of the required money will generally not be acceptable, unless appropriate indexing is included.

2.9 Obligation of accredited certifiers

Construction Certificates:

In accordance with Clause 146 of the EP&A Regulation, a certifying authority must not issue a construction certificate for building work or subdivision work under a development consent unless it has verified that each condition requiring the payment of monetary contributions has been satisfied.

In particular, the certifier must ensure that the applicant provides a receipt(s) confirming that contributions have been fully paid and copies of such receipts must be included with copies of the certified plans provided to the council in accordance with clause 142(2) of the EP&A Regulation. Failure to follow this procedure may render such a certificate invalid.

The only exceptions to the requirement are where a works in kind, material public benefit, dedication of land or deferred payment arrangement has been agreed by the council. In such cases, council will issue a letter confirming that an alternative payment method has been agreed with the applicant.

Complying Development Certificates:

In accordance with section 94EC of the EP&A Act a certifying authority must impose a condition on a complying development certificate requiring the payment of a monetary contribution in accordance with this plan. The condition must require payment prior to commencement of works or prior to commencement of use whichever occurs first. The condition must be set out and be calculated in accordance with Appendix F of this plan.

Payment for contributions cannot be accepted by Council before Council has registered the complying development certificate in its system which will not occur until Council has received notification of the complying development certificate from the accredited certifier of the issuing of the certificate.

Failure to follow this procedure may render such a certificate invalid.

Recalculation of contributions:

Council's search fee will apply in cases where the recalculation of contribution rates is required.

2.10 Deferred/periodic payments

Deferred or periodic payments may be permitted in the following circumstances:

(a) compliance with the provisions of Clause 2.8 is unreasonable or unnecessary in the circumstances of the case,

Shirewide/Regional Open Space



- (b) deferred or periodic payment of the contribution will not prejudice the timing or the manner of the provision of public facilities included in the works program,
- (c) where the applicant intends to make a contribution by way of a planning agreement, works-in-kind or land dedication in lieu of a cash contribution and council and the applicant have a legally binding agreement for the provision of the works or land dedication,
- (d) there are circumstances justifying the deferred or periodic payment of the contribution.

If council does decide to accept deferred or periodic payment, council may require the applicant to provide a bank guarantee by a bank for the full amount of the contribution or the outstanding balance on condition that:

- the bank guarantee be by a bank for the amount of the total contribution, or the amount of the outstanding contribution, plus an amount equal to thirteen (13) months interest plus any charges associated with establishing or operating the bank security
- the bank unconditionally pays the guaranteed sum to the council if the council so demands in writing not earlier than 12 months from the provision of the guarantee or completion of the work
- the bank must pay the guaranteed sum without reference to the applicant or landowner or other person who provided the guarantee, and without regard to any dispute, controversy, issue or other matter relating to the development consent or the carrying out of development
- the bank's obligations are discharged when payment to the council is made in accordance with this guarantee or when council notifies the bank in writing that the guarantee is no longer required.
- where a bank guarantee has been deposited with council, the guarantee shall not be cancelled until such time as the original contribution and accrued interest are paid.

2.11 "In-kind" settlement or material public benefit

The council may accept an offer by the applicant to provide an "in-kind" contribution (ie the applicant completes part or all of work/s identified in the plan) or through provision of another material public benefit in lieu of the applicant satisfying its obligations under this plan.

Council may accept such alternatives in the following circumstances:

- (a) the value of the works to be undertaken is at least equal to the value of the contribution that would otherwise be required under this plan; and
- (b) the standard of the works is to council's full satisfaction; and
- (c) the provision of the material public benefit will not prejudice the timing or the manner of the provision of public facilities included in the works program.

Shirewide/Regional Open Space



The value of the works to be substituted must be provided by the applicant at the time of the request and must be independently certified by a Quantity Surveyor who is registered with the Australian Institute of Quantity Surveyors or a person who can demonstrate equivalent qualifications.

Council will require the applicant to enter into a written agreement for the provision of the works.

Acceptance of any such alternative is at the sole discretion of the council. Council may review the valuation of works or land to be dedicated, and may seek the services of an independent person to verify their value. In these cases, all costs and expenses borne by the council in determining the value of the works or land will be paid for by the applicant.

2.12 Discounting and apportionment factors

The proposed regional structured facilities to be provided under this Contribution Plan will also be used by the existing population. Full cost recovery (no apportionment) can only be used where the facility is provided to meet the level of demand anticipated by new development only. If the proposed public facilities satisfy not only the demand of new development, but also some regional demand, or makes up for some existing deficiency, only the portion of demand created by the new development can be charged. The remainder has to be funded through other sources. Apportionment therefore considers equity and efficiency.

The Open Space Infrastructure Policy and the Tweed Shire Regional Sports and Recreation Facility Plan identify a need for regional type facilities as the population of the Shire has reached a threshold where higher order facilities for sporting and recreational needs are required and used by people from all parts of the Shire. The additional facilities are therefore required to cater for this growth in population. The current population has already contributed towards the existing regional facilities (such as the Murwillumbah and Tweed Heads swimming pool, regional hockey facility, Arkinstall Park land, Botanic Gardens land), the acquisition and/or embellishment of land where some of the new facilities will be sited and the provision of some of the regional casual open space. Whilst the incoming population will be a major contributors towards the additional facilities provided under this Plan, the existing population nevertheless will make a substantial contribution The apportionment of costs between the new population and existing population is shown in Appendix A.

2.12.1 Aged Persons

While the Section 94A Direction that prohibited councils from levying contributions on SEPP5 housing (aged persons housing) or disabled housing has been repealed, the Department of Planning has released guidelines relating to the demand for public facilities. In light of this, it is considered that the future aged housing population in the Shire is unlikely to require the use of regional (district) structured open space and therefore this type of development will be excluded from paying a levy for this type of facility. Developments for aged housing will be required to pay a contribution levy for regional (district) casual open space.



2.12.2 Tourist Developments

Tourist developments will not be required to contribute towards regional (district) structured open space facilities but they will be required to pay a contribution towards regional (district) casual open space.

2.13 Adjustment of contribution rates

To ensure that the value of contributions are not eroded over time by movements in the land value increases, the capital costs of administration of the plan or through changes in the costs of studies used to support the Plan, the council will adjust the contribution rates.

The contribution rates will be adjusted in accordance with the consent condition by reference to the following specific indices:

- construction costs by the IPD Chain Volume Measures: Engineering Construction as published by the Australian Bureau of Statistics (ABS);
- land acquisition costs by reference to average land valuation figures (Tweed Land Index) published by council in Council's Management Plan;
- specific valuations for particular parcels of land that are identified in the s94 plan as published by the council in Council's Management Plan;
- changes in the capital costs associated with provision of administration and salary costs for staff involved in implementing council's s94 plan by reference to increases in salary rates under the Local Government State Award Plan as published by the council in Council's Management Plan;
- changes in the capital costs of various studies and activities required to support the strategies in the plan by reference to the actual costs incurred by council in obtaining these studies plan as published by the council in Council's Management Plan.

In accordance with clause 32(3)(b) of the EP&A Regulation, the following sets out the means that the council will make changes to the rates set out in this plan.

For changes to the **IPD** index, the contribution rates within the plan will be adjusted on a quarterly basis in accordance with the following formula:

$C_A + SC_A \times ([Current Index - Base Index])$ [Base Index]

Where

\$C_A is the contribution at the time of adoption of the

plan expressed in dollars;

Current is the IPD as published by the ABS available at the time of adjustment of the contribution rate;

Base Index is the IPD as published by the ABS for the date of

IPD adoption of this Plan.

Note: In the event that the Current <u>IPD</u> is less than the previous <u>IPD</u>, the Current <u>IPD</u> shall be taken as not less than the previous <u>IPD</u>. Also note that the ABS adjusts the base year annually and therefore the actual IPD figures to be used are

Shirewide/Regional Open Space



those applicable on the date on which indexation occurs. Please refer to paragraph 1.3 for the applicable figures at the time of adoption, however these may vary over time for the reasons stated.

For changes to land values, the council will publish at least on an annual basis the revised land index values that are to be used to change the base land values contained in the plan which will be determined in accordance with the following formula:

\$C_{LV} + \$C_{LV} x ([Current LV - Base LV Index])
[Base Index]

Where

\$C_{LV} is the land values within the plan at the time of adoption of the plan expressed in dollars;

Current LV Index TSC is the land value index as published by the council available at the time of adjustment of the contribution

rate;

Base LV Index <u>TSC</u> is the land value index as published by the council for

<u>Land Index</u> the date of adoption of this Plan.

Note: In the event that the Current <u>LV Index</u> is less than the previous <u>LV Index</u>, the Current <u>LV Index</u> shall be taken as not less than the previous <u>LV Index</u>. Also note that the council may adjust the base year for this index and therefore the actual LV Index figures to be used are those applicable on the date on which indexation occurs. Please refer to paragraph 1.3 for the indexation figures available at the time of adoption, however these may vary over time for the reasons stated.

For changes in salary costs and changes in the costs for studies and other activities associated with the plan, council will publish at least on an annual basis the revised indices that are to be used to change the base costs of salaries and the costs of studies and associated activities in administering the plan.

2.14 Adjustments at the time of payment

The contributions stated in a consent are calculated on the basis of the s94 contribution rates determined in accordance with this plan. The contributions payable will be adjusted and the amount payable will be calculated on the basis of the contribution rates that are applicable at time of payment in accordance with the consent condition.

The current contribution rates are published by council and are available from council offices. Should the council not validly publish the applicable contribution rates, the rate applicable will be calculated in accordance with the rate prevailing in the previous quarter.

2.15 Allowances for existing development

Contributions will be levied according to the estimated increase in demand. An amount equivalent to the contribution attributable to any approved development on the site of a proposed new development will be allowed for in the calculation of contributions. Council will determine the credit on the basis of the likely demand that the existing development would create.

Shirewide/Regional Open Space



2.16 Pooling of contributions

This plan expressly authorises monetary s94 contributions paid for different purposes to be pooled and applied (progressively or otherwise) for those purposes. The priorities for the expenditure of the levies are shown in the works schedule.

2.17 Savings and transitional arrangements

A development application which has been submitted prior to the adoption of this plan but not determined shall be determined in accordance with the provisions of the plan which applied at the date of determination of the application.

2.18 Register

Council will maintain a register of all contributions in accordance with EP&A Regulation 34.

The register will be made available for public inspection at any time during normal office hours. An annual statement of contributions will be produced documenting amounts received and relevant details. Such statements will also be made available for public inspection upon request.



3.0 PART C - STRATEGY PLAN AND NEXUS

3.1 Introduction

Part 116D of the Environmental Planning and Assessment Act requires that Council take account of 5 key considerations for development contributions, being:

- (a) Can the public infrastructure that is proposed to be funded by a development contribution be provided within a reasonable time?
- (b) What will be the impact of the proposed development contribution on the affordability of the proposed development?
- (c) Is the proposed development contribution based on a reasonable apportionment between existing demand and new demand for public infrastructure to be created by the proposed development to which the contribution relates?
- (d) Is the proposed development contribution based on a reasonable estimate of the cost of proposed public infrastructure?
- (e) Are the estimates of demand for each item of public infrastructure to which the proposed development contribution relates reasonable?

These considerations are addressed in this section by demonstrating a clear nexus between the requirement for suitably embellished regional open space to meet the needs of the increased population as a result of new development and the works program designed to provide it.

3.2 What is the expected residential development and population growth?

Between 2006 and 2031 the Shire's total population is projected to increase by 35,731 persons, that is, from 83,023 residents in 2006 to around 118,754 residents in 2031 (Department of Planning "Preferred Series" projection for Tweed Shire). Most of this population growth will be concentrated in the urban release areas of South Tweed/Banora Point, West Kingscliff, Kings Forest/Kings Beach, Cobaki Lakes, Seabreeze Estate (Pottsville), Terranora Village and Casuarina. There will also be continued population growth as a result of infill development in established areas and new residential subdivision development outside release areas.



3.3 How should catchment based management apply for open space provision?

Catchments within the Shire have been identified for the purpose of monitoring population growth. This will allow the allocation of collected funds to items which are included in the works schedule that broadly reflect the demand created by development in respective areas.

Contribution rates for Shirewide structured and casual open space are averaged across the Shire, for simplicity of calculation and more effective management of contribution income and expenditure. This also reflects equity in the cross shire usage of facilities by all residents.

3.4 What is the demand for Shirewide/regional open space?

Following identification of population growth, the demand for open space facilities can now be established. The Shire will have, within the next twenty-five years, reached a population level where there will be a requirement for six to eight regional facilities strategically located throughout the Shire, with the local facilities provided through CP 5 and the release area plans. It is therefore anticipated that the following facilities are required:

- Regional tennis complex Arkinstall Park.
- Multi-user Clubhouse Arkinstall Park.
- Indoor Sports Complex Arkinstall Park.
- Regional netball complex Arkinstall Park.
- Murwillumbah pool complex.
- Murwillumbah hockey complex (stage 2).
- Regional softball and soccer complex Piggabeen.

In addition a rowing facility exists at Murwillumbah. This facility has not been funded through Section 94 contributions. The purchase of Piggabeen has been included under Contribution Plan No 5 as the facility is used principally as a local facility. Regional facilities contained in this plan are distinct from the local facilities for which S94 Plan No 5 (Local Open Space) collects S94 contributions.

3.5 What types of Shirewide/ regional open space facilities are required?

The Open Space Infrastructure Policy identifies a settings approach on a performance based system for provision of new open space facilities including Shirewide/ regional open space. Shirewide/ regional public open space facilities required include the following higher-order facilities to serve new residents throughout the shire:

 Major more intensively used and higher cost outdoor sporting facilities, often involving the upgrading of existing facilities, and

Shirewide/Regional Open Space



 Major regional passive recreation facilities including foreshore parklands and botanic gardens, serving both residents and tourist populations.

Such higher-order Shirewide open space may be provided in conjunction with or adjacent to local open space.

3.6 Relationship between expected population and expected demand (nexus)

The power of Council to levy a contribution under S94 relies entirely upon Council's ability to establish a clear nexus between the proposed development and the need for increased amenities and services.

Tweed Shire has grown at a faster rate than both NSW and Australia over the past decade, averaging 2.1% annual growth in the past five years, compared to State growth of 0.7%, with Tweed Heads accounting for the bulk of the increase (Tweed Shire Urban Land Release Strategy 2009). Tweed Shire's population and continued growth has reached a threshold or "critical mass" where higher order major open space facilities for both sporting and recreational pursuits are needed in addition to local open space. The urbanised eastern area of Tweed Shire is adjacent to the southern end of the Gold Coast metropolitan area. Demand for Shirewide/ regional higher order active and passive facilities has increased, including reciprocal use with Gold Coast facilities. Thus a causal nexus between development and required open space is established.

Physical nexus is established by ensuring that new and upgraded open space facilities are appropriately distributed in the Works Program for open space provision or embellishment, in relation to areas of population growth and new development.

Temporal nexus is satisfied generally by ensuring a program to progressively build up reserve funds for land acquisitions or works to the year 2031. The proposed acquisitions and facilities for Shirewide/ regional open space, as a consequence of development up to 2031, are included in the Works Program (see Appendix A). Timing of expenditure will be in accordance with Council's recreation works program and as funds are accrued.

Adjustments to population figures for the purposes of calculating demand

The projected population figures utilised in this Plan are for 'resident' population, which include aged care beds, but do not include tourist beds:

- the growth of tourist accommodation in motels, resorts and the like to 2031 is estimated to be 1500 rooms or beds for the whole Shire*:
- An average of 100 aged care units were approved each year in Tweed Shire from 2001-2006 and if this trend continues, it is expected that the resident population figure will include a total 2913 additional aged care units by 2031.
- * Source: Tweed Tourism, November 2007, 1500 predicted additional rooms in total

Therefore the population figures to be used for the calculation of required open space will be adjusted as follows:



		Adjusted for	
		Casual Open Space	Structured Open Space
Total Population	35,731	35,731	35,731
Aged Care Beds 2006-2031	1500		-1500
Tourist Beds 2006-2031	2913	2913	
Adjusted Total		38,644	34,231

3.7 What are the guiding principles, performance criteria and standards for Shirewide/ regional open space provision?

In order to maintain the quality of open space facilities in the Tweed Shire, significant embellishment of existing facilities together with new land acquisition is needed to satisfy the demand created by new development.

The Open Space Infrastructure Policy provides that land to be dedicated or acquired must be able to satisfy certain performance standards before being accepted by Council. The Open Space Infrastructure Policy identifies guiding principles and performance criteria against which new open space contributions should be measured and existing open space facilities should be compared to identify where monetary contributions are to be spent. The **performance criteria** for various open space settings relating to shire wide facilities are attached as Appendix B.

The settings approach identifies a Shirewide level as well as a local usage level for four types of open space settings, namely, sports fields, parkland, foreshore and bushland/ environmental park. The identification of different levels of usage and different types of open space setting provides guidance on the future funding and management of these open space facilities.

The settings approach to open space provision in the Policy is based on the Recreational Opportunity Spectrum (ROS) which aims to recognise a range of opportunities relating to a range of open space settings in order to satisfy the diverse needs of the whole Shire whilst providing for flexibility and change as needs change.

Council's policy for the provision and acceptance of additional public open space to cater for new development has been based on the standard for provision of local public open space at the existing quantitative standard of 2.83ha per 1,000 resident population.

The calculation of the current supply of open space does not include land dedicated as environmental protection areas such as riparian and habitat buffers, and habitat conservation areas. Such areas where dedicated are additional to public open space requirements for new development.

Both the *general performance criteria* for open space and the *specific* performance criteria for each open space setting type (see Appendix B) should be applied in the selection and upgrading of Shirewide/ regional open space. This

Shirewide/Regional Open Space



will ensure the provision of quality open space to most effectively meet the varied requirements of the community as new development takes place; and

 Tourist and aged housing developments are required to contribute to Shirewide casual open space only. Tourist and aged housing developments are not required to contribute to structured open space.

Generally monetary contributions will be required towards the cost of acquisition and embellishment/upgrading of Shirewide open space facilities nominated in the Works Program (Appendix A). The specific works for expenditure nominated in the Works Program will generally account for about 9 years supply of Shirewide open space.

Any land to be dedicated as Shirewide open space will need to be specifically accepted as future land and works in the Works Program and be in accordance with the performance criteria in Appendix B.

Any area of land to be dedicated will not be accepted by Council unless embellished or rehabilitated to a minimum maintenance state to the satisfaction of Council's Recreation Services Unit. This will include the land being drained, improved, topsoiled, turfed, provided with amenities, irrigation, vehicular access and with weed management and fire management measures in place. A maintenance agreement will be required between Council and the subdivider to accommodate establishment costs for new open space, and where Council nominates the purchase of land for public open space in the Works Program, establishment costs will be included in total project costs.

3.8 How are the contributions calculated?

The formulae for calculating the amount of the contribution considers the following factors:

- The additional demand as a result of projected population, both resident and tourist;
- The current cost of acquiring land:
- The current capital cost of improving, upgrading and embellishing existing public open space facilities, and land for more intensive usage, including landscaping, drainage, irrigation, playground equipment, car parking, amenities buildings, lighting, picnic tables etc;
- The project costs involved in valuations, revaluations, legal and design fees, etc; and
- The cost of establishing the public open space provided, acquired or dedicated, for the first two years generally until open space reaches a state allowing normal maintenance. A reasonable method of calculating the establishment cost is by doubling the normal cost of maintenance to open space for the Shire for the typical establishment period of two years.

The contribution rate is calculated by dividing the cost across the anticipated additional population in the shire between 2006 and 2031.

Shirewide/Regional Open Space



In summary, council will generally require a monetary contribution towards the capital costs of acquiring, embellishing and augmenting structured and / or casual open space in lieu of dedication based on the formulae provided below. However where Shirewide/ regional open space in a development site is identified and accepted by Council as part of the future land acquisition and Works Program in accordance with the performance criteria in Appendix B, Council will only accept the dedication of land in acceptable hand-over state.

3.8.1 Provision of shire-wide (district) open space

The Tweed Shire Open Space Infrastructure Policy recognises two levels of open space based on the proximity of most users to that open space and the level of usage, namely a local level and a shire wide level. The local level reflects usage predominantly by residents and tourists within the local area and immediately surrounding areas, whereas the shire-wide level reflects usage of the major facilities by residents and tourists throughout the Shire, with some overlap and multi-use of facilities with local and Gold Coast City users.

Contributions for shire-wide open space facilities including sports fields, foreshores and bushland / environmental parks are sought from the community on a Shire-wide basis. Up to the year 2007, such contributions are mainly directed towards costs of major sports facilities at Murwillumbah, Piggabeen Road (softball facility) and major foreshore parks along the Tweed Coast, and the proposed Botanic Gardens at Eviron, to reflect the Shire wide use of such facilities. These facilities represent a typical range of shire-wide facilities likely to be replicated by other future facilities as and when opportunities arise for additional as yet undesignated land or facilities. For the later years of the life of this plan (2006-2031) contributions for future land and/or embellishment are included, with such land or works to meet the performance criteria for shire-wide open space in Appendix B. Table 1 sets out the proposed implementation schedule for the structured open space facilities.

The Works Program in Appendix A indicates the costs of upgrading and providing shire-wide open space facilities to meet demands of population growth.

The following formula will apply to the calculation of shire-wide/regional open space contributions:

Contribution/person =	C + I + A + K + E + 5%(administration levy)		
Where:	C =	Cost of acquiring necessary land serving locality (where land not dedicated)	
	I =	Improvement, embellishment costs	
	A =	Project costs	
	P =	Anticipated additional population in Shire to be serviced by acquired / embellished structured open space	
	K =	Revaluation Cost (if relevant) Being (i) initial valuation (ii) annual revaluation	
	E =	Establishment costs	

· No structured open space contributions will be required in respect of tourist or aged persons developments.



Based on 2006 ABS data for Tweed Shire and the Tweed Shire Urban Land Release Strategy 2009, the occupancy rates applying for residential development are as follows:

	Persons
Detached dwelling or residential lot	2.4
1 bedroom unit	1.3
2 bedroom unit	1.7
3 bedroom unit	2.1
4+ bedroom unit	2.4

The rate for tourist development that provides accommodation to be applied per bedroom as above.

TABLE 1: CONTRIBUTION FOR PROVISION AND EMBELLISHMENT OF SHIRE WIDE/ REGIONAL OPEN SPACE							
Type of Shire Wide Open Space Provision & Upgrading Space Including 5% admin. Levy Cost of Open Space Provision & Total Additional Popul'n 2005 – 2031 Levy per Person							
Structured	\$51,611,816	34,231 ⁽¹⁾	\$1,508				
Casual	\$16,599,948	38,644 ⁽²⁾	\$430				

Notes:

(3) adjusted to exclude aged persons population

(4) Adjusted to include tourist population

Which results in the following contributions:

TABLE 1A: CONTRIBUTIONS PER OCCUPANCY RATE								
	Persons	Persons Structured Open Space Levy (3)						
Per person	1	\$1,508	\$430					
Detached dwelling or lot	2.4	\$3,619	\$1,031					
1 bedroom unit	1.3	\$1,960	\$558					
2 bedroom unit	1.7	\$2,563	\$730					
3 bedroom unit	2.1	\$3,166	\$902					
4+ bedroom unit	2.4	\$3,619	\$1,031					

Shirewide/Regional Open Space



Notes:

- (3) Does not apply to aged persons or tourist development
- (4) Applies to all areas in Tweed Shire, including the area covered by Section 94 Plan No 5 (Local Open Space) and urban release areas where Section 94 Contributions Plans 1, 7, 10, 19, 20, 21, 25, 27 and 28 also apply in respect of local open space facilities.



Appendix A - Works Programs

Table 1 - Works Program

Shire-wide/Regional Structured Open Space

Major Project	Sub project	Area to be acquired	Land cost	Capital cost	Design & project manage	Sub project total	Funded from existing population and other sources	Funded from CP26	Comments
Arkinstall Park	General Items					73,500		73,500	
Regional Centre	Traffic and Pedestrian Circulation					3,150,800		3,150,800	
	Sports fields and facilities					34,889,000	\$10,481,157	34,889,000	
	Consultant Fees					3,811,330		3,811,330	
	Land					1,917,000	1,917,000		
	Total cost								
2. Murwillumbah regional pool				3,000,000	390,000	\$14,000,000*		3,390,000	Total cost was \$17 million including carpark*
	external works & contributions					375,000		3,765,000	
3. Murwillumbah				2,300,000	299,000	2,599,000			
regional hockey complex	external works & contributions					290,000		2,889,000	
	Land						261,000		
	Existing playing space						80,000		
Regional soccer				200,000	30,000	230,000			
complex	external works & contributions					40,000		270,000	
	Land						2,100,000		
5. Regional softball complex				1,390,000	180,000	1,570,000			
	external works & contributions					180,000		1,750,000	
	Land						1,000,000		
Interest on borrowings								9,036,637	
Sub Total								49,154,110	
5% administration levy								2,457,706	
Total								51,611,816	

Shirewide/Regional Open Space



Appendix A (continued)

Table 2 - Works Program

Shire-wide / Regional Casual Open Space

Proposed Amenity	Area to be Acquired	Land Cost	Revaluat ion Cost ¹	Other sources	Capital Cost	Project Cost	Establish- ment cost	Total Cost
Kingscliff township and North Kingscliff Foreshore and Sutherland Point Embellishment including Coastline landscape strategy (walkway/ bikeway, landscaping, earthworks, revegetation, parking, amenities, viewing platform, amphitheatre, seats, information kiosk, and associated recreation facilities)	-	-	-		\$4438710	\$443871	\$277419	\$5,160,000
Eviron Botanic Gardens (visitors centre, amenities, access, parking, revegetation, landscaping, nursery)	72 ha (already owned)	total project cost: 13.6 million	-	\$1 million (7 year plan)	\$500,000	\$700,000	\$800,000	\$2,000,000
Coastal Villages Foreshore Upgrade including Coastline landscape strategy (landscaping, facilities, amenities, shade, walkways, and associated recreation facilities)	-	-	-		\$658,334	\$65,833	\$65,833	\$790,000
Tweed Heads Master Plan - Jack Evans Boatharbour Landscape provisions				\$8 million (7 year plan)		\$4,417,308 (capital) \$3,442,166 (interest)		\$7,859,474
Sub- Total								\$15,809,474
5% Administration Levy	-	-	-		-	-	-	\$790,474
Total	-	-	-				-	\$16,599,948

Note: applies to all residential and tourist accommodation development in the Shire, including urban release areas.



Appendix B - Performance Measures

Table 1: General Performance Measures and Issues to be Considered when Planning for Open Space for all Setting Types						
PERFORMANCE MEASURE	CONSIDERATIONS					
USAGE PATTERNS	Daytime; afternoon; evening; weekends.					
USER CHARACTERISTICS	Young children; older children; adult/ elderly; visitor/tourist.					
LOCATION	Walking distance; straight line distance.					
SIZE	Minimum size of activity zone; minimum width of buffer zone to houses etc.; sporting fields ie. shape, size; conservation areas large enough to be ecologically sustainable.					
PHYSICAL FEATURES	Appropriate number/quality of play equipment and furniture; seating for spectators; bicycle racks; walking tracks; interpretative signage; slope and drainage; ability to allow for extension; landscaping and planting; orientation eg. for sportsfields; lighting and amenities.					
LINKAGES	Connectivity to other open space and community facilities, schools etc; links by walkway and/or cycleway to form network.					
SERVICES	Maintenance schedule; utility services; proposed open space which is to be used primarily for water quality control and stormwater detention is to be dedicated as drainage reserve.					
ACCESS AND SAFETY	Method of access eg. vehicle, bicycle, foot; obstacles to child/elderly access eg. water bodies, rail lines, busy roads; public transport access; overlooking by houses for casual supervision; compliance with Australian Standards for playground design; bushfire management; risk management.					
CATCHMENT	Number of people or households served.					



Appendix B (Continued)

Table 2: Specific Performance Criteria for Sportsfield Provision and Embellishment within Tweed Shire						
PERFORMANCE MEASURE	SHIREWIDE LEVEL CRITERIA					
USAGE PATTERNS	Predominately afternoon/evening and weekends although used extensively by schools and other bodies for large scale competition; More intensive use of facilities maintained at higher standard than local open space; Multi-use for casual recreation should be encouraged where consistent with intensive sporting activities.					
LOCATION	May be located anywhere in the Shire; Location is determined by issues such as: existing high population areas, existing facilities that may be upgraded and access to roads and public transport.					
SIZE	Size will be determined by the specific requirements of the main sport to be provided for.					
PHYSICAL FEATURES	Sites should be above the 1 in 20 year flood level due to the frequency of use and quality of the facility.					
SERVICES	Regular garbage collection; Regular mowing regime; Toilets and change rooms: Utility services ie water, electricity; Further services required for peak use such as flood lighting, irrigation.					
ACCESS AND SAFETY	Adequate distribution and highly accessible location is necessary; Located to provide for safe access; Facility should be considered to be a convenient point within the public transport network; Vehicle access and parking to be provided directly to the site.					
CATCHMENT	Facilities to satisfy the needs of the whole Shire.					
CURRENT EXAMPLE	Murwillumbah Hockey Complex					



Appendix B (Continued)

Table 3: Specific Performance Criteria for Foreshore Provision and Embellishment within Tweed Shire						
PERFORMANCE MEASURE	SHIREWIDE LEVEL CRITERIA					
USAGE PATTERNS	High proportion of tourist use as well as local teenagers, young adults and families; Predominately daytime and weekend usage; Seasonal usage likely to occur with highest use in summer.					
LOCATION	Location is predetermined as for local foreshores; Most popular location is adjacent to beaches.					
SIZE	Not applicable.					
PHYSICAL FEATURES	Facilities are either water oriented providing recreation ancillary to the water body use, or land oriented providing use of the land; Facilities include: playgrounds, BBQ/picnic areas, landscaping, public amenities, marinas, promenades, boat ramps, seating etc.					
SERVICES	High level of maintenance which increases during peak tourist seasons; Regular garbage collection; Regular mowing; Beach and river edge reclamation and stabilisation.					
ACCESS AND SAFETY	This setting should act as a high level access node during periods of high use; Public transport access; Cyclist and pedestrian accessways between elements and to any nearby urban area; Location of parking areas close to but not detracting from the quality of the area; Surf life saving and other emergency services; Bushfire amelioration measures.					
CATCHMENT	Facilities to satisfy the needs of the whole Shire.					
CURRENT EXAMPLE	Faulks Park, Kingscliff.					



Appendix B (Continued)

Table 4: Specific Performance Criteria For Bushland/Environmental Park Provision And Embellishment Within Tweed Shire

Within Tweed Shire							
PERFORMANC E MEASURE	SHIREWIDE LEVEL CRITERIA						
USAGE PATTERNS	Predominately weekends; Often high level of tourist usage						
LOCATION	Location is somewhat predetermined, these areas form greenbelts and serve as buffers between townships and boundaries to urban areas;						
SIZE	Not applicable.						
PHYSICAL FEATURES	Regrowth and remnant vegetation; Some environmental parks may include picnic/BBQ facilities and basic amenities; Walking tracks and interpretative signage are also common.						
SERVICES	Characterised by low levels of maintenance; Utility services often not available.						
ACCESS AND SAFETY	Access is usually by vehicle, however, for remote areas 4WD may be necessary; Safety measures are rarely available to these areas.						
CATCHMENT	Facilities to satisfy the needs of the whole Shire.						
CURRENT EXAMPLE	Pottsville Environmental Park.						



Appendix C - Tweed Heads Master Plan Work Program

WORK PROGRAM FOR THE TWEED HEADS MASTER PLAN: REGIONAL OPEN SPACE

		2005/ 2006	2006/ 2007	2007/ 2008	2008/ 2009	2009/ 2010	2010/ 2015	2015/ 2025	TOTAL
Jack Evans Boat Harbour	Centro interface adult beach	\$71,449	\$1,190,820						\$1,262,269
	Twin Towns interface, waterplay, park entrance	\$237,973	\$3,966,210						\$4,204,183
	Indigenous garden	\$81,489	\$1,358,153						\$1,439,642
	Park extension	\$85,293	\$1,421,550						\$1,506,843
	Cultural Centre interface		\$66,477	\$1,107,955					\$1,174,432
	Marina interface & pedestrian bridge		\$53,343	\$889,044					\$942,386
	Market plaza				\$716,040				\$716,040
	Chris Cunningham Park				\$399,126				\$399,126
Duranb. Beach & Flagstaff Hill	Amphitheatre						\$323,635		\$323,635
	Duranbah Beach		\$26,594	\$443,235					\$469,829

[Version 4] [December 2009]

Shirewide/Regional Open Space



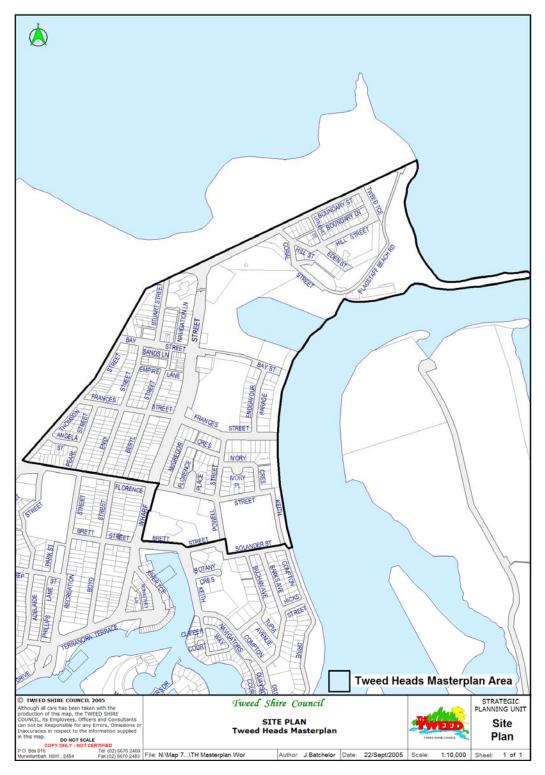
		2005/	2006/	2007/	2008/	2009/	2010/	2015/	TOTAL
		2006	2007	2008	2009	2010	2015	2025	
	Parking and park upgrade		\$241,475						\$241,475
	Marine park					\$572,065			\$572,065
Subtotal		\$476,204	\$8,324,622	\$2,440,234	\$1,115,166	\$572,065	\$323,635		\$13,251,925

Note: As per Appendix A, this contribution plan will only fund \$4,417,308 of the above total of \$13,251,925

[Version 4] [December 2009]



Appendix D - Tweed Heads Master Plan Site Plan





Appendix E - History of the Plan

Amendment No 3 (Version 4) (This Version)

Amendment No 3 incorporates an amended Works Program arising from a revised works program for Arkinstall Park from the Arkinstall Park Master Plan Implementation Plan (structured open space) and the inclusion of items from the Coastline Landscape Strategy contained in the Coastline Management Plan within Council's 7 year plan (casual open space).

The 7 Year Plan can be viewed on Council's website at www.tweed.nsw.gov.au.

Calculations are based on the Department of Planning's "Preferred Series" population growth figures for Tweed Shire from 2006 to 2031of an additional 35,731 people in the Shire by the year 2031.

Density rates have been revised in line with the Tweed Shire Urban Land Release Strategy 2009.

	Previously	Now
Detached dwelling persons (1 ET/Lot)	2.6	2.4
Medium Density Unit- persons	1.4	<i>‡</i>
1 bedroom unit		1.3
2 bedroom unit		1.7
3 bedroom unit		2.1
4+ bedroom unit		2.4

This amendment also updates the plan in line with the current department template and makes references to the EP&A Act amendments relating to developer contributions assented June 2008.

The total cost of provision of the Regional Structured Open Space Works Program has risen from \$35,787,400 to \$51,611,816.

The total cost of provision of the Regional Casual Open Space Works Program has risen from \$13,155,421 to \$16,599,948.

Amendment No 2

Amendment No 2 arises from the Regional Sports and Recreation Facilities Plan that was recently completed by Leisure Futures and Amarna for Tweed Shire Council.

This Plan can be viewed on Council's website at www.tweed.nsw.gov.au.

This Plan has identified the future needs for sporting and recreational facilities at a regional or higher level in the Shire until 2022 and provides a clearer, more detailed picture of those facilities that are required up to that date. A key element of the Study included identifying the capacity for sporting club and organisations which have or will have the capacity to sustain a regional facility.

Shirewide/Regional Open Space



As discussed in the body of the Contribution Plan, these higher order facilities are required as a result of the Shire's continued growth. The proposed facilities are as follows:

- Regional tennis complex Arkinstall Park.
- Multi-user Clubhouse Arkinstall Park.
- Indoor Sports Complex Arkinstall Park.
- Regional netball complex Arkinstall Park.
- Murwillumbah pool complex.
- Murwillumbah hockey complex (stage 2).
- Regional softball and soccer complex Piggabeen.

An interest component has also been included in the Plan to enable the provision of the facilities when required.

The new total of the structured open space work program has risen from \$23,419,500 to \$35,787,400. The new levy rates are as follows:

Single lot residential: \$2,327;

Medium density residential: \$1,521.

Shirewide/Regional Open Space



Appendix F - Complying Development Certificates

Contributions will be levied according to the estimated increase in demand. In assessing the contribution of proposed development, the following calculation shall be used:

For commercial and industrial development:

Rate x Unit or Lot = Total Charge

Total Charge – Credit = Contribution

For dwellings:

(Dwelling type persons x rate per person x number of dwellings of that type) = Total Charge

Total Charge - Credit = Contribution

Notes:

Credit

A credit amount equivalent to the contribution attributable to any continuing (or approved) development on the site of a proposed new development will be allowed for in the calculation of contributions. The credit is equal to the rate (number of lots or units x rate) already paid for as evidenced in a previous development consent. For dwellings and tourist development, the credit is 1 ET which is equivalent to **2.4** persons or any approved existing persons/bedrooms onsite. Where a development consent does not exist for a continuing development, or the total rate charged for cannot be determined, they shall be determined by calculating the current chargeable rate based on existing floor area or existing households / lot.

<u>Rate</u> - Is specified in Section 1.1 - Summary schedule – contribution rates on page 1.

<u>Lots, Units and Persons</u> – Are specified in *Section 1.1 - Summary schedule – contribution rates on page 1.*

Concessions

Concessions may be applied in accordance with this plan if applicable.

Council Assistance

Should a certifying authority choose not to calculate contributions, Council officers are able to undertake calculations at the cost of Council's Enquiry Fee.

Shirewide/Regional Open Space



Contribution Fee Sheet

The certifying authority shall attach to the complying development certificate, a fee sheet which details calculations (including persons, credits and total ETs) undertaken to determine the applicable contributions.

The contribution fee sheet should use a format showing all of the details in the table below:

S94 Plan	Sector	Persons	Credit (Persons)	ETs (minus credits)	Total \$
S94 Plan No 26	Shirewide	Xxx	Xxx	Xxx	\$xxx

Condition Template

The condition must be imposed in the following format:

Section 94 Contributions

Payment of the following contributions pursuant to Section 94 of the Act and the relevant Section 94 Plan.

The complying development shall NOT commence unless all Section 94 Contributions have been paid.

A CURRENT COPY OF THE CONTRIBUTION FEE SHEET ATTACHED TO THIS COMPLYING DEVELOPMENT CERTIFICATE <u>MUST</u> BE PROVIDED AT THE TIME OF PAYMENT.

These charges include indexation provided for in the S94 Plan and will remain fixed for a period of 12 months from the date of this consent and thereafter in accordance with the rates applicable in the current version/edition of the relevant Section 94 Plan current at the time of the payment.

A copy of the Section 94 contribution plans may be inspected at the Civic and Cultural Centres, Tumbulgum Road, Murwillumbah and Brett Street, Tweed Heads.

« Contribution type:

XXX Persons @ \$xxxx per person

\$xxxx

S94 Plan No. XX

Sector xxxx



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