

CP13

Section 94 Plan

No. 13 – Eviron Cemetery

Version 4.0
December 2009

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

GENERAL MANAGER

DATE: 15 December 2009

SECTION 94 PLAN No 13

EVIRON CEMETERY
Amendment No. 3

Version 4

In Force 23 December 2009

Table of Contents

1.0	PART A – SUMMARY SCHEDULES	1
1.1	Summary schedule – contribution rates	1
1.2	Summary schedule - works program	1
1.3	Published indices at time of adoption	1
2.0	PART B - ADMINISTRATION.....	2
2.1	Name of plan	2
2.2	Land to which this plan applies.....	2
2.3	Purpose of the plan	2
2.4	Commencement of the plan	3
2.5	Relationship with other plans and policies	3
2.6	Definitions and standards	3
2.7	Timing of payment	4
2.8	Obligation of accredited certifiers	5
2.9	Deferred/periodic payments.....	6
2.10	“In-kind” settlement or material public benefit.....	6
2.11	Discounting and apportionment factors	7
2.12	Adjustment of contribution rates	7
2.13	Adjustments at the time of payment	9
2.14	Allowances for existing development.....	9
2.15	Pooling of contributions	9
2.16	Savings and transitional arrangements	9
2.17	Register	9
3.0	PART C - STRATEGY PLAN AND NEXUS	10
3.1	Introduction.....	10
3.2	How is the nexus between anticipated new development and the proposed contributions established?.....	10
3.3	What cemetery facilities are to be provided?.....	11
3.4	What is the cost of the facilities?	12
3.5	How the contribution levy is calculated.....	12
	Appendix 1 – History of the Plan	14
	Appendix 2 – Index Calculations	15
	Appendix 3 – Complying Development Certificates	16

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1.0 PART A – SUMMARY SCHEDULES

1.1 Summary schedule – contribution rates

	Persons	Base rate	Indexed Rate
Per person	1	\$42.15	\$50
Per Lot/ET	2.4	\$101	\$120
Detached dwelling	2.4	\$101	\$120
1 bedroom unit	1.3	\$55	\$65
2 bedroom unit	1.7	\$72	\$85
3 bedroom unit	2.1	\$89	\$105
4+ bedroom unit	2.4	\$101	\$120

Contributions will also be levied in respect of other types of new residential development which provide for long-term residential accommodation, including:

- Caravan parks and manufactured home estates (long-term sites); and
- Housing for aged and disabled persons.

1.2 Summary schedule - works program

Item	Works Program cost 2005	Indexation amount*	Indexed Amount	Apportioned pre indexation (50.3%)	Apportioned to this contributions plan (50.3%)
Land component	\$260,000	18.22%	\$307,372		
Works and establishment	\$2,353,000	26.72%	\$2,981,722		
Interest on principle for loan repayment	\$2,917,848		\$2,917,848		
Total	\$5,530,848		\$6,206,942	\$2,782,017	\$3,122,092

* See Appendix 2 for index calculation details

1.3 Published indices at time of adoption

Index	Rate	Index Date	Published
IPD (Engineering Construction)	105.94	July 2009	Released 14/10/2009 ABS
TSC Land Index	142.50	June 2009	2009/2010 Tweed Shire Council Revenue Policy

2.0 PART B - ADMINISTRATION

This plan has been prepared in accordance with the requirements of Section 94 of the Environmental Planning and Assessment Act 1979 and Part 4 of the Regulation (1994) under the Act. Section 94 of the Act enables Councils to require monetary contributions from developers towards the costs of provision of community services and facilities provided by Local Government.

The Guidelines contained in the "Section 94 Contributions Plans Manual" (1992) published by the NSW Department of Planning have been utilised in the preparation of this plan.

Tweed Shire Council has recently acquired land at Eviron for the provision of a new shire-wide cemetery to cater for community needs for burial facilities for both the existing population and expected additional population in Tweed Shire. The remaining capacity within the existing Council Cemeteries at South Tweed Heads and Murwillumbah will be utilised within the next year, and the new cemetery was operational by mid 1996.

Version 4 also applies the latest Department of Planning template for a S94 plan.

2.1 Name of plan

The name of this Plan is Tweed Shire Council Section 94 Contributions Plan No 13 – Eviron Cemetery.

2.2 Land to which this plan applies

Contributions Plan No. 13 for Cemetery applies to residential development on any land within Tweed Shire.

2.3 Purpose of the plan

The purpose of the Development Contributions Plan is to:

- (a) enable the levying of developer contributions for the public facility specified, which will be required as a consequence of the demand generated by such residential development within the Shire of Tweed;
- (b) enable the collection of direct contributions for key community infrastructure, being the provision of cemetery facilities in accordance with Section 116H of the *Environmental Planning and Assessment Act*
- (c) ensure that adequate key community infrastructure is provided for as part of any new development
- (d) 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
- (e) provide a comprehensive strategy for the assessment, collection, expenditure accounting and review of development contributions on an equitable basis

- (f) ensure that the existing community is not burdened by the provision of key community infrastructure required as a result of future development
- (g) enable the council to be both publicly and financially accountable in its assessment and administration of the development contributions plan.

2.4 Commencement of the plan

The provisions of this Contributions Plan came into effect on 1 April, 1996, being the date of public notification of adoption by Council of this Contribution Plan and were amended on 23 February 2000 and 13 July 2005 and **23 December 2009**.

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, being **23 December 2009**, pursuant to clause 31(4) of the *Environmental Planning & Assessment Regulation*.

2.5 Relationship with other plans and policies

This plan is part of the package of Contributions Plans prepared for a variety of key community infrastructure which are required to be provided and/or augmented by or on behalf of Tweed Shire Council to meet the needs of new development within the Tweed Shire Local Government Area.

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

2.6 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

Definitions	
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.
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

2.7 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.

2.8 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 3 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.

2.9 Deferred/periodic payments

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

- compliance with the provisions of Clause 2.8 is unreasonable or unnecessary in the circumstances of the case,
- 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,
- 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,
- 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:

- a. 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
- b. 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
- c. 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
- d. 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.
- e. 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.

2.10 "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.

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.

2.11 Discounting and apportionment factors

The new cemetery will cater for both the needs of the existing population and the likely additional population of the shire.

It is appropriate to recoup the cost of provision of the new facility over a 30 year period, having regard for the long term nature of the facility provided.

It is necessary to discount from the total cost of the provision of the facility, that proportion which is attributable to the existing population, or to put it another way, attribute only that proportion of the cost which equates to the foreshadowed additional population as a proportion of the total population in the year 2026. As indicated in chapter 7.0, the estimated additional population over the next 30 years will comprise about 50.3% of the total population by the year 2026.

It will also be necessary to ensure that all costs related to provision of burial or crematorium services will reflect only the maintenance and actual costs of providing the service, and not include a component of repayment of capital costs. This will ensure that no doubling up of income occurs.

2.12 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;

Section 94 Plan No. 13

Eviron Cemetery

- 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:

$$\text{\$C}_A + \frac{\text{\$C}_A \times (\text{Current Index} - \text{Base Index})}{\text{Base Index}}$$

Where

$\text{\$C}_A$	is the contribution at the time of adoption of the plan expressed in dollars;
Current <u>Index IPD</u>	is the IPD as published by the ABS available at the time of adjustment of the contribution rate;
Base Index <u>IPD</u>	is the IPD as published by the ABS for the date of adoption of this Plan.

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

$$\text{\$C}_{LV} + \frac{\text{\$C}_{LV} \times (\text{Current LV} - \text{Base LV Index})}{\text{Base Index}}$$

Where

$\text{\$C}_{LV}$	is the land values within the plan at the time of adoption of the plan expressed in dollars;
Current LV Index <u>TSC Land Index</u>	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 Land Index</u>	is the land value index as published by the council for the date of adoption of this Plan.

Note: In the event that the Current LV Index is less than the previous LV Index, the Current LV Index shall be taken as not less than the previous LV Index. 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.

2.13 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.

2.14 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.

2.15 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.

2.16 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.

2.17 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 the required cemetery facilities to meet the needs of the increased population as a result of new development and the works program designed to provide it.

3.2 How is the nexus between anticipated new development and the proposed contributions established?

New residential development and population growth will give rise to the need for additional cemetery facilities. Both existing development and new development may benefit from the provision of the new cemetery facilities.

In determining the nexus, the following factors are relevant:

- a.** The population of Tweed Shire is expected to increase over the next 30 years from an estimated 66,865 persons (1996) to an estimated 131,190 persons (2026). This represents an increase of 66,000 persons over the 30 year period, being a 101% predicted growth (note: population projection based on recent review of Tweed Shire population projections by Council's Strategic Planning Unit for Council's ILAP Management Team).
- b.** The additional population estimated to be accommodated within Tweed Shire over the 30 year period between 1996 and 2026 will comprise about 50.3% of the total estimated population of 131,190 for the year 2026.

- c. Both the existing and additional populations will continue to require local facilities for burial of deceased persons in the form of cemetery facilities and local government is legitimately expected to provide such facilities;
- d. Tweed Shire Council's existing cemetery facilities at South Tweed Heads and Murwillumbah were exhausted in terms of burial sites by mid 1996;
- e. Tweed Council recently acquired a suitable site at Eviron Road reasonably accessible to all centres of population for the purposes of new cemetery facilities. Prior to the purchase of the land, Tweed Shire Council carried out a public consultation process concerning the rezoning of the land for cemetery purposes;
- f. It is reasonable that a share of the cost of providing these facilities be apportioned to new residential development, the occupants of which will derive benefit from and require usage of the new facility over a number of years;
- g. It is reasonable that the contributions be charged over a significant period in which the new facility is anticipated to be required and provided;
- h. It is appropriate that development be staged to ensure expenditure of contributions within a reasonable time frame, and ahead of the time when they are required;
- i. The current rate of burials or ashes internments within Tweed Shire approximates about 290 per year (total for Tweed Heads and Murwillumbah cemeteries). The current death rate for Tweed Shire is of the order of 500 deaths per year, and averages about 9 deaths per 1000 persons per annum (source: ABS Statistics on NSW Demography 1992 and 1993). It is assumed that the balance of deaths (approximately 210 per annum) involve cremations/burials/ashes internment of deceased residents elsewhere; and
- j. It is assumed that the rate of death per 1000 persons in the Shire will remain similar to the present, but that the proportion of cremations may increase, following trends generally in NSW urban areas. Therefore it is anticipated that Council's cemetery will need to cater for 200-350 burials per year.

3.3 What cemetery facilities are to be provided?

It is intended that the Eviron Road site be developed in stages as the new cemetery to serve all communities within Tweed Shire. The location of the site is shown on the attached plan (Appendix 1).

The whole of the site is to be used in stages for components of the cemetery including backdrop retention of woodlands/forest, landscaping, etc. The site can accommodate over 11,000 benched grave sites or burial plots within the lawn cemetery component with associated access, car parking, amenities/workshop/storage/office building, drainage and landscaping. Further sites may become available if the proposed motorway corridor is utilised.

Section 94 Plan No. 13

Eviron Cemetery

Provision is also made for associated rose gardens/collumbariums.

3.4 What is the cost of the facilities?

The total cost of providing the new cemetery is estimated as follows:

		SUB TOTAL	INDEX AMOUNT*	INDEXED
Land acquisition	\$260,000			
Subtotal Land		\$260,000	18.22%	\$307,372
Civil works including earth works, site preparation, benching of grave sites, road works, access, car parking, services, drainage and irrigation ponds	\$1,062,000			
Landscaping	\$420,000			
Establishment costs over 5 years for gardens	75,000			
Building to accommodate amenities, office, workshop, storage, etc	\$270,000			
Plant and equipment	\$180,000			
Design and supervision component	\$78,000			
Small excavator	\$100,000			
Vehicle to transport coffin	\$10,000			
Vehicle to transport elderly people	\$18,000			
Self propelled dumpster	\$40,000			
Siteworks	\$100,000			
Subtotal works		\$2,353,000	26.72%	\$2,981,722
Interest on principle for loan repayment	\$2,917,848	\$2,917,848		\$2,917,848
	\$5,530,848	\$5,530,848		\$6,206,942

* See Index calculations Appendix 2

3.5 How the contribution levy is calculated

The formula for determining the development contribution toward provision of cemetery/crematorium facilities is as follows:

$$\text{Contribution} = \frac{C \times P}{n} + 5\% \text{ administration levy}$$

Where

C = Total cost of new facilities to be provided

P = Proportion attributable to new development

n = Estimated additional population within the shire

Section 94 Plan No. 13

Eviron Cemetery

$$\begin{aligned} &= \frac{\$6,206,942 \times 50.3\%}{66,000 \text{ persons} + 5\%} \\ &= \frac{\$3,122,092}{66,000 \text{ persons} + 5\%} \\ &= \$47.30 + 5\% \\ &= \$50 \end{aligned}$$

Based on current occupancy rates per dwelling, the actual contribution rates are as follows:

	Persons	Base rate	Indexed Rate
Per person	1	\$42.15	\$50
Per Lot/ET	2.4	\$101	\$120
Detached dwelling	2.4	\$101	\$120
1 bedroom unit	1.3	\$55	\$65
2 bedroom unit	1.7	\$72	\$85
3 bedroom unit	2.1	\$89	\$105
4+ bedroom unit	2.4	\$101	\$120

Contributions will also be levied in respect of other types of new residential development which provide for long-term residential accommodation, including:

- Caravan parks and manufactured home estates (long-term sites); and
- Housing for aged and disables persons.

Appendix 1 – History of the Plan

Contribution Plan No 13 (Amendment No 2) has been amended for the following reasons:

Following the opening and operation of The Tweed Valley Cemetery it has been identified that additional equipment and further site works are required.

The off-road transport vehicles are needed due to the distance from the car park to some burial sites. These are necessary especially in wet weather where the hearse cannot travel over the lawn areas. The small excavator and dumpster are required to maximise the number of gravesites per benched area as per the cemetery design.

In summary, Section 94 Contribution Plan No 13 - Cemeteries requires amending to include the following additional items:

Small excavator: \$100,000

Off-road coffin transport vehicle: \$10,000

Off-road elderly transport vehicle: \$18,000

Site-works: \$100,000

Self propelled dumpster: \$40,000

An increase in the contribution rate:

Single lot rate: \$131

Medium density rate: \$90

Version 4 (this version)

Version 4:

- Revises the cost of the works program in accordance with relevant indices (see Appendix 2).
- Makes reference to forthcoming changes to the EP&A Act with reference to S94 and addresses part 116D regarding the 5 key considerations for a S94 Plan.
- Adjusts the occupancy rates per bedroom to those adopted by Council in the Tweed Shire Urban Release Strategy 2009.
- Includes clauses to enable future indexation of rates in the plan.
- Applies the current Department of Planning Template for a S94 plan.
- Revises the admin component from 10% to 5%.

Calculations in this amendment result in a contribution base rate of \$42.15 and with indexation applied results in a contribution of **\$50.00** per person. See Section 1.1 to view the rates in detail.

Section 94 Plan No. 13

Eviron Cemetery

Appendix 2 – Index Calculations

Index	Year	Index	Difference	increase
Tweed Shire Council Land Index ¹	2004/2005	120.54		
	2008/2009	142.5	21.96	18.22%
ABS IPD ²	Mar-05	85.9		
	Mar-09	108.85	22.95	26.72%

NOTES:

1. *Source: Tweed Shire Council Revenue Policy 2009-2010*
2. *Source: ABS IPD for Engineering Construction, ABS Reference A45071T, Product Number 8782,0.6.001*

Appendix 3 – 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:

$$\text{Rate x Unit or Lot} = \text{Total Charge}$$

$$\text{Total Charge} - \text{Credit} = \text{Contribution}$$

For dwellings:

$$(\text{Dwelling type persons x rate per person x number of dwellings of that type}) = \text{Total Charge}$$

$$\text{Total Charge} - \text{Credit} = \text{Contribution}$$

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.

Rate - Is specified in Table 1.1

Lots, Units and Persons – Are specified in Table 1.1

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.

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.

Section 94 Plan No. 13

Eviron Cemetery

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 13	CP 13	Xxx	Xxx	Xxx	\$xxx

Condition Template

The condition must be imposed in the following format:

#	<p><u>Section 94 Contributions</u></p> <p>Payment of the following contributions pursuant to Section 94 of the Act and the relevant Section 94 Plan.</p> <p>The complying development shall NOT commence unless all Section 94 Contributions have been paid.</p> <p>A CURRENT COPY OF THE CONTRIBUTION FEE SHEET ATTACHED TO THIS COMPLYING DEVELOPMENT CERTIFICATE <u>MUST</u> BE PROVIDED AT THE TIME OF PAYMENT.</p> <p>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.</p> <p>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.</p> <p>« <i>Contribution type:</i></p> <p>XXX Persons @ \$xxxx per person \$xxxx</p> <p>S94 Plan No. XX</p> <p><i>Sector xxxx</i></p>
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