

Policy

Section 94A Contributions Plan



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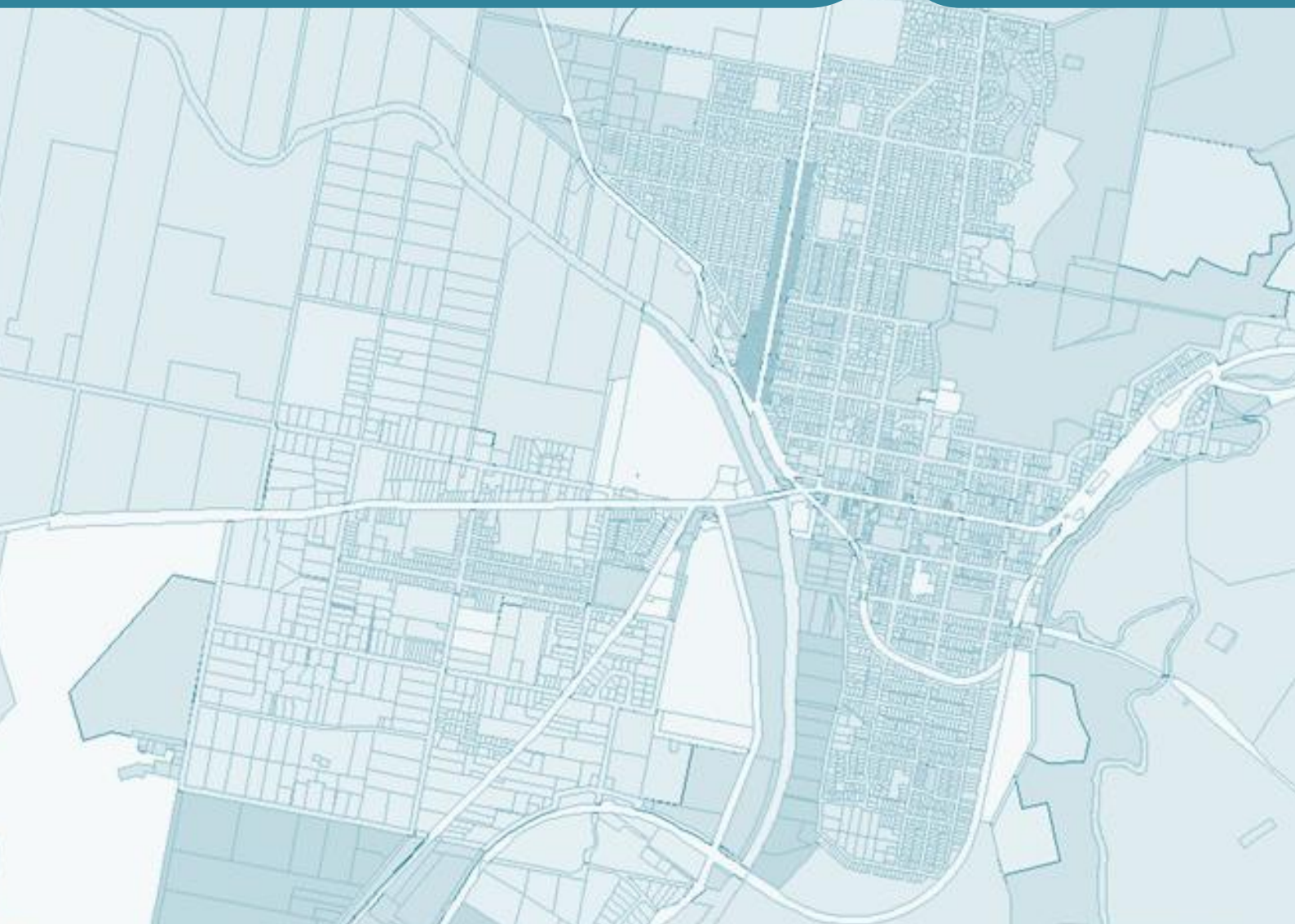
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Cowra
S94A Contributions Plan 2016

S94A



Cowra Section 94A Contributions Plan 2016.

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1.1. Background

Section 94 of the Environmental Planning and Assessment Act 1979 (the Act) provides Council the means to levy contributions towards the cost of public facilities and services to meet the increased demand created by development.

Contributions may be in the form of cash payments, transfer or dedication of land to Council, or the provision of a Material Public Benefit or Works in Kind.

A condition of development consent may be imposed by Council with a requirement that the applicant pay a levy based on a percentage of the proposed cost of carrying out the development. This is called a section 94A contribution after the relevant section of the Act. This Plan deals with section 94A contributions.

Unlike section 94 contributions, there does not have to be a nexus between the development being levied under section 94A and the need for the public amenity or service for which the levy is required.

The monies collected will assist Council towards the provision, extension or augmentation of public amenities or public services. The application of the money is subject to any relevant provision of the contribution plan and the works schedule at Appendix 1.

1.2. Purpose:

The purpose of this Contributions Plan is:

- To authorise the Council to impose a condition on certain development consents and complying development certificates requiring the payment of a contribution pursuant to section 94A of the Act.
- To require a certifying authority (the Council or an accredited private certifier) to impose, as a condition of issuing a complying development certificate, a requirement that the applicant pay to Council a levy determined in accordance with this Plan.
- To assist the Council to provide public facilities and amenities which are required to maintain and enhance amenity and service delivery within the area.
- To state the purposes for which the levies are required.

- To provide for the governance of the contributions and their application in accordance with the Act and Regulations.

1.3. Scale of future development

Cowra LGA had a population of 12,147 in 2011. The majority of residents live in Cowra township, which had a population of 8,107 in 2011 (ABS Cowra “urban locality”). Population growth in the LGA is focused on Cowra Township, and surrounding rural residential areas. Nonetheless, development is changing the character and nature of other communities and localities within the LGA.

Population projections based on development trends and demographic change indicate that Cowra LGA and township will continue to grow albeit at a relatively low rate. The population in 2026 is projected to be 12,730 people.

Council recognises that demographic change in the existing and new population is driving changes in the demand for public services and amenities, and accordingly this Plan seeks to respond to these future needs.

1.4. Timescales identified in the plan

This Plan aims to cater for development to 2026. It is anticipated that the Plan will be reviewed in the intervening period and updated.

The Work Schedule in this Plan is based on “high”, “medium” and “low” priorities, which translate into target implementation periods of 2015-2018, 2019-2022, and 2023-2026 respectively.

1.5. Summary of facilities

This Plan seeks contributions towards to following categories of public services and facilities:

- Urban roads and related infrastructure.
- Village roads and related infrastructure.
- Rural Roads and related infrastructure.
- Pedestrian and cycling Infrastructure.
- Stormwater Drainage.
- Open Space and Recreation.

- Civic and community facilities

1.6. Summary of contribution rates

The contribution rate is calculated as a percentage of the cost of development, as per the table below.

Cost of Development	Contribution levy rate%
All development valued at \$100,000 or less	0.0%
All development valued at \$100,001 up to \$200,000	0.5%
All development valued in excess of \$200,000	1.0%

Certain exemptions apply to the Contribution. Details can be found in Section 3.13.

1.7. Work schedule

The Work Schedules can be found in Appendix 1 to this Plan, and a map showing the location of these works in Appendix 2.

2.1. Background

2.1.1. What are development contributions?

Development contributions are contributions made by those undertaking development approved under the Environmental Planning and Assessment Act 1979 (the Act). Contributions may be in the form of money, the dedication of land or some other material public benefit (or a combination of these):

- in the case of contributions made under sections 94 or 94A of the Act - toward the provision or improvement of amenities or services (or the recouping of the cost of provision or improvement of amenities or services); or
- in the case of contributions made under a planning agreement prepared in accordance with sections 93F to 93L of the Act - toward public purposes.

2.1.2. Section 94A levies

Section 94 of the Environmental Planning and Assessment Act 1979 (the Act) provides Council the means to levy contributions towards the cost of public facilities and services to meet the increased demand created by development.

A condition of development consent may be imposed by Council with a requirement that the applicant pay a levy based on a percentage of the proposed cost of carrying out the development. This is called a section 94A contribution after the relevant section of the Act. This Plan deals with section 94A contributions.

Council cannot impose as a condition of the same development consent a condition under section 94A as well as a condition under section 94.

Unlike section 94 contributions, there does not have to be a nexus between the development being levied under section 94A and the need for the public amenity or service for which the levy is required.

The monies collected will assist Council towards the provision, extension or augmentation of public amenities or public services. The application of the money is subject to

any relevant provision of the contribution plan and the works schedule at Appendix 1.

A condition under section 94A that is allowed by and determined in accordance with a contributions plan may not be disallowed or amended by the Court on appeal.

2.2. Name of the Plan

This Plan is the Cowra Section 94A Contributions Plan 2016..

This Contributions Plan has been prepared in accordance with the Act, the Environmental Planning and Assessment Regulation 2000 (the Regulations), the Department of Planning and Infrastructure's Development Contributions Practice Notes 2005 and relevant Ministerial Directions and Department of Planning and Environment Circulars and Guidelines.

2.3. Commencement of Plan

This Contributions Plan takes effect on 6 May 2016..

Rezoning applications (for the purposes of Planning Agreements), development applications and applications for complying development certificates determined on or after this date will be subject to the provisions of this Plan.

2.4. Purpose of the Plan

The purpose of this Contributions Plan is:

- To authorise the Council to impose a condition on certain development consents and complying development certificates requiring the payment of a contribution pursuant to Section 94A of the Act
- To require a certifying authority (the Council or an accredited private certifier) to impose, as a condition of issuing a complying development certificate, a requirement that the applicant pay to Council a levy determined in accordance with this Plan.
- To assist the Council to provide public facilities and amenities which are required to maintain and enhance amenity and service delivery within the area.
- To state the purposes for which the levies are required.

- To provide for the governance of the contributions and their application in accordance with the Act and Regulations.

2.5. Area to Which the Plan Applies

This Contributions Plan applies to all land within the Cowra Shire Local Government Area.

2.6. Types of Development to which this Plan applies

This Plan applies to all applications for development consent and complying development certificates on the land to which the Plan applies.

Note: “development” referred to in this clause has the same meaning as shown in section 4 the Act.

2.7. What does Section 94A of the Act provide?

Section 94A of the Act provides as follows:

94A.Fixed development consent levies

- (1) A consent authority may impose, as a condition of development consent, a requirement that the applicant pay a levy of the percentage, authorised by a contributions plan, of the proposed cost of carrying out the development.
- (2) A consent authority cannot impose as a condition of the same development consent a condition under this section as well as a condition under section 94.
- (2A) A consent authority cannot impose a condition under this section in relation to development on land within a special contributions area without the approval of:
 - a) the Minister, or
 - b) a development corporation designated by the Minister to give approvals under this subsection.
- (3) Money required to be paid by a condition imposed under this section is to be applied towards the provision, extension or augmentation of public amenities or public services (or towards recouping the cost of their provision, extension or augmentation). The application of the money is subject to any relevant provisions of the contributions plan.
- (4) A condition imposed under this section is not invalid by reason only that there is no connection between the development the subject of the development consent and the object of expenditure of any money required to be paid by the condition.
- (5) The regulations may make provision for or with respect to levies under this section, including:
 - a) the means by which the proposed cost of carrying out development is to be estimated or determined, and
 - b) the maximum percentage of a levy.

2.8. Relationship to other Plans and Policies

This Plan supersedes the Cowra Section 94 Contributions Plan 2006 and the Cowra Section 94A contributions Plan 2006.

This Plan complements the Cowra Section 94 Plan 2016. Development to which the Section 94 Plan applies is not to be levied contributions under the Section 94A Plan 2016.

Unspent contributions raised and paid under the authority of the previous Section 94A Contributions Plan will be continued to be directed towards the respective facilities and infrastructure described in the Work Schedule of that Plan. Where items from the previous Section 94A Contributions Plan have continued in the Cowra Section 94A Plan 2016 Plan those funds have been transferred to that Plan.

3.0

operation of the plan

3.1. Payment of the contribution

This Plan authorises Council to require the payment of a monetary contribution as a condition of development consent in accordance with the provisions of this Plan.

Contributions will be determined on the basis of the proposed cost of development.

3.2. Calculation of the contribution

The contribution will be calculated as follows:

$$\text{Levy payable} = \%C \times \$C$$

Where

- %C is the levy rate applicable
- \$C is the proposed cost of carrying out the development as certified.

3.3. Contribution Rate

The contribution rate is calculated as a percentage of the development value, as per the table below.

Cost of Development	Contribution levy rate%
All development valued at \$100,000 or less	0.0%
All development valued at \$100,001 up to \$200,000	0.5%
All development valued in excess of \$200,000	1.0%

Certain types of development are exempt from a section 94A contribution. Details can be found in Section 3.13

3.4. Cost estimate reports

In order to enable the amount of the contribution to be accurately determined, a cost estimate report must accompany an application for a development application or a complying development certificate.

A development application or an application for a complying development certificate must be accompanied by a report

setting out an estimate of the proposed cost of carrying of the development.

Example cost estimate reports have been included in Appendix 3. Applicants can use alternate cost estimation methods as agreed to by Council.

If the quantum of works exceeds \$3,000,000, it 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.

Without limitation to the above, Council may review the valuation or works and may seek the services of an independent person to verify the costs. In these cases, all costs associated with obtaining such advice will be at the expense of the applicant and no construction certificate will be issued until such time that the levy has been paid.

3.5. Complying Development

Accredited Certifiers must impose a condition requiring monetary contributions in accordance with this Plan, in accordance with Section 94A of the Environmental Planning and Assessment Act. The amount of the contribution is to be determined in accordance with the formulas contained in this Plan. The conditions imposed must be consistent with Council's standard Section 94A consent conditions and be in accordance with this Plan. It is the responsibility of accredited certifiers to correctly calculate the contribution and apply the Section 94A contribution.

Complying Development Certificates must be assessed and issued by Council if the developer wishes Council to consider land dedication, material public benefits or works-in-kind.

3.6. Construction Certificates

In accordance with Clause 146 of the Environmental Planning and Assessment Regulation, a certifying authority must not issue a construction certificate for building work or subdivision works under 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 Environmental Planning and Assessment Regulation. Failure to follow this procedure may render such a certificate invalid.

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

3.7. Alternatives to Payment

Council may accept an offer by the applicant to provide an “in-kind” contribution (i.e. 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. The decision to accept such offers is at the sole discretion of the Council.

Council may accept such alternatives when made as an offer as part of a development application.

The applicant may include in the relevant development application or in an application for a modification under section 96 of the Act, an offer to carry out works or provide a material public benefit towards which the levy is to be applied. The Council will consider the offer as part of its assessment of the development application or as an application for a modification to a development approval under section 96 of the Act where a levy has been imposed pursuant to this plan. If the Council agrees to the arrangement and grants consent to the application, it will substitute a condition of consent requiring the works to be carried out or the material public benefit to be provided for a condition requiring payment of a levy under section 94A.

In assessing the applicant’s offer, the Council will have regard to any relevant requirements of the current Practice Note issued by the NSW Government and such other matters as the Council considers relevant in the circumstances of the case including, but not limited to:

- 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. Council does not issue credits to applicants for works in kind which

are provided in excess of the approved condition outside of a standard procedure involving approval by Council, such as staged development; and

- The standard of the works is to Council’s full satisfaction and the works are handed over to the Council at completion without restriction of limitation; and
- 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 an offer to provide Works In Kind, or a material public benefit towards which the levy is to be applied, in lieu (in full or in part) of satisfying a condition of consent relating to payment of a Section 94/94A contribution will be valued utilising the following mechanism:

- Any credit will be calculated based on the actual cost of works or the agreed cost estimate, whichever is the lesser. The agreed cost estimate will be determined by a review of the costs submitted by the applicant via Council’s Infrastructure & Operations Department (or a Registered Quantity Surveyor at Councils discretion);
- The agreed cost estimate can be amended by submission of a variation request by the applicant which will be reviewed and certified by a registered Quantity Surveyor;
- The actual cost of works is required to be evidenced and verified by a registered Quantity Surveyor;
- The Quantity Surveyor to act on the project will be chosen by Council from a list of 3 recommended by the applicant all of whom are to be members of Panels for The NSW Department of Finance, Services and Innovation or Local Government Procurement; and
- Quantity Surveyor service costs are to be borne by the applicant.

3.7.1. Legal agreements pertaining to works in kind

All offers, should they be accepted, to provide Works In Kind, or a material public benefit towards which the levy is to be applied, in lieu (in full or in part) of satisfying a condition of consent relating to payment of a Section 94A contribution will be subject to a legal agreement between Council and the

applicant. All agreements will include, but not limited to, the following:

- The works to be undertaken;
- The timing of the works;
- The quality of the works;
- The costs of the works;
- Handover and signoff by Council;
- The applicant's rights and responsibilities; and
- Council's rights and responsibilities.

3.7.2. Planning Agreements

An applicant may offer to enter into a Planning Agreement with the Council in connection with a development application or a rezoning application that is made for the purposes of being able to subsequently make a development application. The applicant's provision under a Planning Agreement may be additional to, or instead of, making contributions under Section 94A of the Act.

Provision is made for Planning Agreements under Section 93F of the Environmental Planning and Assessment Act 1979, as amended.

Under a Planning Agreement, the applicant may offer to pay money, dedicate land, carry out works, or provide other material public benefits for public purposes.

The offer to enter into a Planning Agreement, together with the draft Agreement, will generally need to accompany the relevant development or rezoning application. The Council will publicly notify the draft Agreement and explanatory note relating to the draft Agreement along with the relevant application and will consider the Agreement as part of its assessment of the relevant application. If the Council agrees to enter into the Agreement, it may impose a condition of development consent requiring the Agreement to be entered into and performed.

3.8. Reassessment of Contributions

Council may consider an application for the reassessment of the development monetary contribution payable. This may result in the contribution being reduced or waived or modified.

Where a condition of development consent has already been imposed requiring the payment of a contribution, the applicant will be required to lodge an application to review the consent in accordance with Section 82A of the Environmental Planning and Assessment Act 1979, as amended, to reassess the rate of contribution charged.

The request shall be in writing and provide sufficient information to satisfy Council of the inappropriate nature of the contribution and the implications to Council of reducing or waiving the contribution in the particular circumstances.

3.9. Are refunds for payments of levies possible?

For a refund of levy payments to be considered, the applicant/landowner must:

- Submit a written request to Council,
- In the request demonstrate that the development has not been commenced,
- Submit the request for a refund by the first working day after 31 January within the year following payment of the levy e.g. payment is made in April 2016 then refund request can be made until first working day after 31 January 2017, and
- Formally surrender the consent that applied the levy.

Part or full refunds may only be provided in circumstances that are considered reasonable and where a formal request has been made. The decision to provide part or full refunds will always be the subject of a report to an appropriate monthly committee meeting of Council.

3.10. Adjusting Contributions at the Time of Payment

This Plan authorises Council to undertake these indexed based changes without the necessity of preparing a new or amending contributions plan.

This is to ensure that the value of contributions is not eroded over time by movements in the Consumer Price Index, land value increases, the capital costs of construction of facilities and administration of the Plan, or through changes in the costs of studies to support the Plan.

Contributions required as a condition of development consent will be adjusted at the time of payment using the following formula.

$$CP = CDC \times \frac{\text{Current index}}{\text{Base index}}$$

Where:

- CP is the amount of the contribution calculated at the time of payment.
- CDC is the amount of the original contribution as set out in the development consent.
- Current index the Consumer Price Index: All Groups Index for Sydney (as currently available from the Australian Bureau of Statistics at the time of payment).
- Base index is the Consumer Price index: All Groups Index for Sydney which applied at the time of calculation as shown on the development consent.

3.11. Payment of Contributions

3.11.1. Timing of Payments

The time of payment of contributions shall be as follows:

- Development applications involving subdivision only – prior to the release of the Subdivision Certificate.
- Development applications involving building work only – prior to the release of the Construction Certificate.
- Development involving both subdivision and building work (e.g. Integrated housing developments) – prior

to the release of the Construction Certificate, or the release of the Subdivision Certificate, whichever occurs first.

- Development applications where no Construction Certificate is required – prior to the issue of an Occupation Certificate.

Where an application is dealt with by an Accredited Certifier other than Council, the development consent shall not operate unless and until the amount required by the consent under this Contributions Plan is paid to Council.

The amount of any monetary contribution to be paid will be the contribution payable at the time of consent, and depending upon the time of payment will be subject to reasonable adjustment due to movements in the Consumer Price Index and/or changes to the rates indicated within this Plan (refer to Section 3.10).

3.11.2. Deferred or Periodic Payments

Council may consider the deferred payment of contributions or payments made by periodic instalments. This will be a merit based decision, considered on a case by case basis and subject to approval by Council.

A request for deferral or periodic payment must be made in writing to Council, stating the proposed length of deferral, and may only be accepted where:

- There are valid reasons for the deferral or periodic payment;
- The deferral will not prejudice the efficiency and operation or cash flows of the Plan;
- The granting of the request for deferred payment will not jeopardise the timely provision of works or land identified within the Plan;
- A suitable bank guarantee (or equivalent security) can be, and is, provided in the event that the request is accepted by Council;
- 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, and
- The periodic or deferred contributions are paid, including interest, at no cost to Council.

The conditions under which Council may accept deferred payment by way of a bank guarantee are that:

- The bank guarantee is by an Australian Bank.
- Indexing will be calculated from the date the contribution was due until the date of payment.
- The bank guarantee is for a maximum period of twelve months.
- The amount of the bank guarantee is the sum of the total contribution or the amount of the outstanding contribution at the time of deferring payment, plus an amount equal to thirteen months interest.
- The bank unconditionally pays the guaranteed sum to Council if Council so demands in writing, no earlier than 12 months from the provision of the guarantee or completion of the work, whichever occurs first.
- 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 in accordance with the development consent.
- The bank's obligations are discharged when payment to the Council is made in accordance with the approved bank guarantee or when Council notifies the bank in writing that the guarantee is no longer required, and
- Council's registration and release of bank guarantee fee is paid.

Any outstanding component of the contribution shall be indexed quarterly in accordance with the Consumer Price Index movements. Indexing will be calculated from the date the contribution was due until the date of payment.

The conditions under which Council may accept periodic payment for a staged development are:

- That the instalments are paid before the work commences on each relevant stage of the development, and
- The amount to be paid at each stage is to be calculated on a pro-rata basis in proportion to the demand for the relevant facility being levied by the overall development, including CPI if required.

3.12. Goods and Services Tax

Monetary Section 94A development contributions are exempt from the Federal Government Goods and Services Tax (GST).

3.13. Exemptions

Under section 94E of the Act a levy under section 94A cannot be imposed on development:

- Where the cost of development is \$100,000 or less.
- For the purpose of disabled access.
- For the sole purpose of affordable housing.
- For the purpose of reducing the consumption of mains-supplied potable water, or reducing the energy consumption of a building.
- For the sole purpose of the adaptive reuse of an item of environmental heritage listed in Schedule 5 of Cowra Local Environmental Plan 2012.
- Where a condition under S94 of the Act has been imposed on a previous development consent relating to a subdivision that resulted in the creation of the lot upon which the development is proposed to be carried out. This exemption does not apply to new subdivision developments.
- Seniors living development under SEPP Seniors Housing 2004 provided by a Social Housing Provider

Council also does not impose a Section 94A levy on the following:

- Development for the purpose of a single dwelling on a single allotment where a contribution under Section 94 of the Act was paid at subdivision stage.
- The fit out or refurbishment of an existing development, where there is no enlargement or intensification of the current land use
- An application on or behalf of Council for community infrastructure, such as but not limited to libraries, community facilities, recreation areas, recreation facilities and car parks.
- An application by a NSW Government department to enable development defined as an 'Infrastructure Facility' under State Environmental Planning Policy (infrastructure) 2007.

3.0

operation of the plan

- An application for development that involves rebuilding or repair after natural disasters such as flooding or bushfires;
- An application for demolition (where there is no replacement building or development)
- Where Council considers an exemption is warranted, and the decision is made by formal resolution of council at an Ordinary Council meeting.

To apply for an exemption to the payment of a Section 94A Levy, an application must be submitted to Council at development assessment stage, giving reasons and providing any necessary evidence for the exemption.

3.14. Review of the Plan

This Plan may be reviewed in full, or in respect of particular parts, when considered appropriate having regard to the rate and type of development, cost of facility provision, and community response to service and facility provision.

A complete review of this Plan is anticipated every five (5) years from the date of commencement of the Plan.

3.15. Accountability

Financial management and accountability are important components of Section 94A, and Council is obliged to maintain an accurate and up to date register of all Section 94A contributions. Council is required to comply with a range of financial accountability and public access to information requirements in relation to section 94A. These are addressed in Division 5 and 6 of Part 4 of the Regulation and include:

- maintenance of, and public access to, a contributions register;
- maintenance of, and public access to, accounting records for contributions received and spent;
- annual financial reporting of contributions; and
- public access to contributions plans and supporting documents.

Monetary contributions received under the authority of this Plan must be recorded and kept through a separate account specifically established for this Plan. The records must indicate the contributions received, contributions expended

and must include the interest, if any, earned on invested funds for each account.

These records are updated on a monthly basis.

Separate accounting records are maintained for all Council's Section 94 and Section 94A Contribution Plans. Information on Section 94 accounts and funds relating to this Plan will be provided in a condensed format within Cowra Shire Council's Annual Report/s in accordance with requirements of the Regulation

Information is also available in Council's contribution register relating to this Plan, which can be inspected at Council during normal business hours.

3.16. Unspent Section 94A funds

This Plan also authorises that unspent monies collected through the previous Section 94A Plan is to be expended on works identified in the works schedules included in the Appendices of this Plan, or the Works Schedule of the Section 94A Plan as appropriate.

3.17. Application of the Funds

Money paid to the Council under a condition authorised by this plan is to be applied by the Council towards meeting the cost of the public amenities or services that will be or have been provided within the area as listed in the Works Schedule at Appendix 1.

3.18. Pooling of Contributions

This Plan expressly authorises monetary Section 94A Contributions paid for different purposes to be pooled and applied (progressively or otherwise) for those purposes. The priorities for the expenditure of the contributions are shown in the Works Schedules.

3.19. Condition of Consent

Unless otherwise determined by the Council, the standard condition described in Appendix 4 will be used on Development Application determinations and Complying Development Certificates for monetary contributions levied under this plan.

Appendix 1

works schedule



Note: Items are in alphabetical order with each timing category.



Map Ref	Item	Total Cost	Priority
1	Aerodrome tarmac reseal	120,000	High
2	Cemetery extension	250,000	High
3	Cowra Aquatic Centre	60,000	High
4	Cowra Street and Lane reseals	100,000	Medium
5	Gravel Sheeting (unspecified roads)	100,000	Medium
6	Rural reseals (unspecified roads)	200,000	Medium
7	Small culverts/causeways	30,000	Medium
8	Village reseals (unspecified roads)	50,000	Medium
9	Barryrenie Rd curve construction at Conimbla Rd intersection	100,000	Low

Appendix 2

location of works map –cowra township

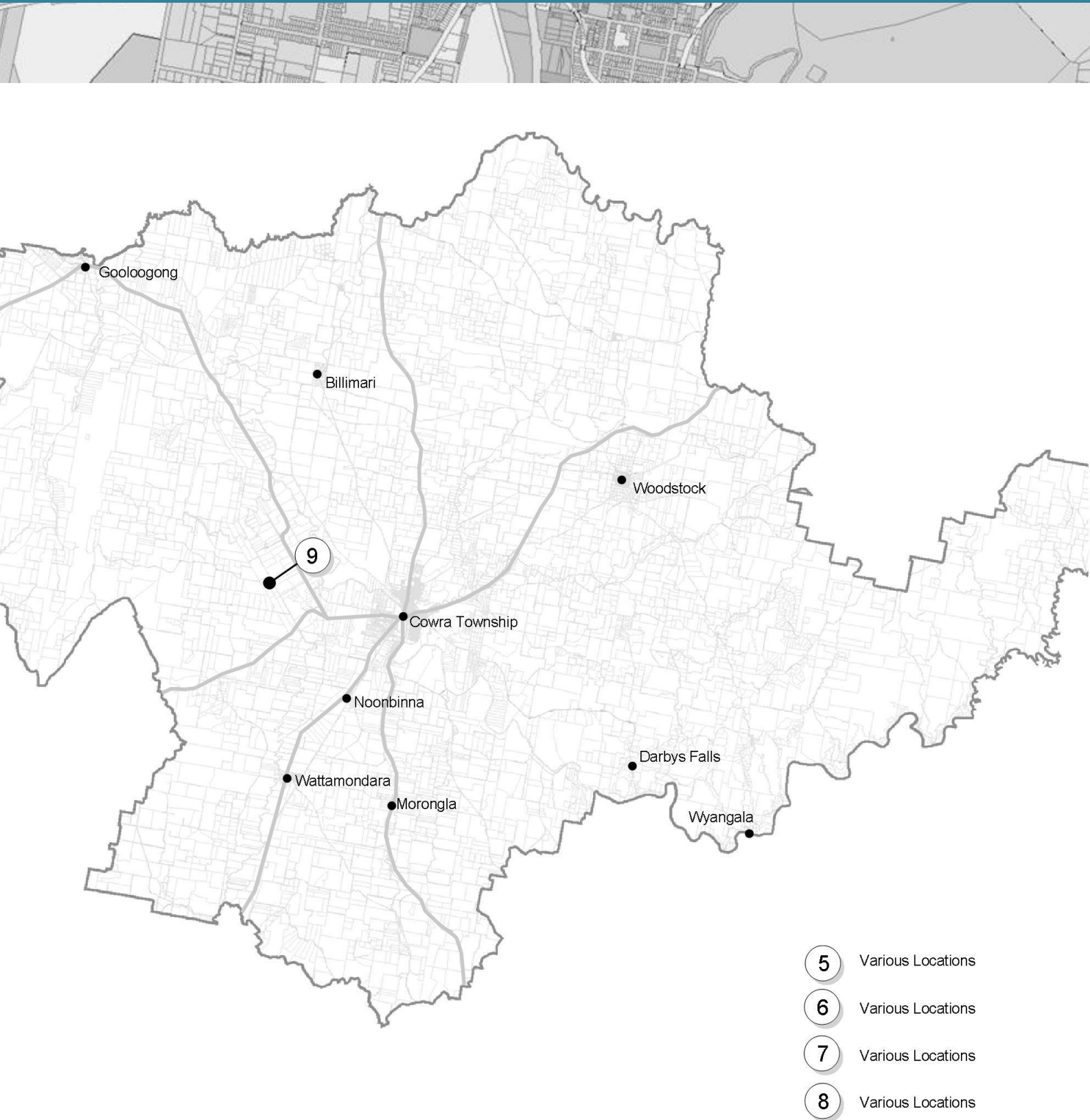




- 4 Various Locations
- 5 Various Locations

 Cowra Council	<p>PROJECT Cowra Shire S94A Contributions Plan</p> <p>DESCRIPTION S94A Works Schedule Map Cowra Township</p>	Not to Scale 
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Appendix 2

Location of works map - other



 Cowra Council	PROJECT Cowra Shire S94A Contributions Plan DESCRIPTION S94A Works Schedule Map - Other	LEGEND — Main Road ● Town / Village	
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Appendix 3

cost summary report



Procedure

A cost summary report is required to be submitted to allow council to determine the contribution that will be required. The following should be provided:

- A cost summary report must be completed for works with a value no greater than \$ 3,000,000
- A Quantity Surveyor's Detailed Cost Report must be completed by a registered Quantity Surveyor for works with a value greater than \$ 3,000,000.

To avoid doubt, section 25J of the *Environmental Planning and Assessment Act 1979* sets out the things that are included in the estimation of the construction costs by adding up all the costs and expenses that have been or are to be incurred by the applicant in carrying out the development, including the following:

- if the development involves the erection of a building, or the carrying out of engineering or construction work—the costs of or incidental to erecting the building, or carrying out the work, including the costs (if any) of and incidental to demolition, excavation and site preparation, decontamination or remediation;
- if the development involves a change of use of land—the costs of or incidental to doing anything necessary to enable the use of the land to be changed;
- if the development involves the subdivision of land—the costs of or incidental to preparing, executing and registering the plan of subdivision and any related covenants, easements or other rights.

Appendix 3

sample cost summary report



Sample Cost Summary Report

[Development between \$100K and \$ 3 MILLION]

DA / CC / CDC No. _____ Date: _____

APPLICANT NAME _____

APPLICANT'S ADDRESS _____

PROPERTY ADDRESS _____

ANALYSIS OF DEVELOPMENT COSTS:

Demolition and alterations	\$	Hydraulic services	\$
Structure	\$	Mechanical services	\$
External walls, windows and doors	\$	Fire services	\$
Internal walls, screens and doors	\$	Lift services	\$
Wall finishes	\$	External works	\$
Floor finishes	\$	External services	\$
Ceiling finishes	\$	Other related work	\$
Fittings and equipment	\$	Sub-total	\$
Sub-total above carried forward			
Preliminaries and margin	\$		
Sub-total	\$		
Consultant Fees	\$		
Other related development costs	\$		
Sub-total	\$		
Goods and Services Tax	\$		
TOTAL DEVELOPMENT COST	\$		

I certify that I have:

- Inspected the plans the subject of the application for development consent or construction certificate.
- Calculated the development costs in accordance with the definition of development costs in clause 25J of the Environmental Planning & Assessment Regulation 2000 at current prices.
- Included GST in the calculation of development cost.

SIGNED _____

NAME _____

POSITION _____

QUALIFICATION _____

DATE _____

sample quantity surveyors detailed cost report



Sample Registered* Quantity Surveyor's Detailed Cost Report

[Development in excess of \$ 3 MILLION]

*A member of the Australian Institute of Quantity Surveyors

DA / CC / CDC No.	_____	Date:	_____
APPLICANT NAME	_____		
APPLICANT'S ADDRESS	_____		
PROPERTY ADDRESS	_____		

DEVELOPMENT DETAILS:

Gross Floor Area - Commercial	_____ m ²	Gross Floor Area - Other	_____ m ²
Gross Floor Area – Residential	_____ m ²	Total Gross Floor Area	_____ m ²
Gross Floor Area – Retail	_____ m ²	Total Site Area	_____ m ²
Gross Floor Area – Car Parking	_____ m ²	Total Car Parking Spaces	_____ m ²
Total Development Cost	\$ _____		\$ _____
Total Construction Cost	\$ _____		\$ _____
Total GST	\$ _____		\$ _____

ESTIMATE DETAILS:

Professional Fees	\$ _____	Excavation	\$ _____
% of Development Cost	_____ %	Cost per square metre of site area	\$ _____ /m ²
% of Construction Cost	_____ %	Car Park	\$ _____
Demolition and Site Preparation	\$ _____	Cost per square metre of site area	\$ _____ /m ²
Cost per square metre of site area	\$ _____ /m ²	Cost per space	\$ _____ /space
Construction – Commercial	\$ _____	Fit-out – Commercial	\$ _____
Cost per square metre of commercial area	\$ _____ /m ²	Cost per m ² of commercial area	\$ _____ /m ²
Construction – Residential	\$ _____	Fit-out – Residential	\$ _____
Cost per square metre of residential area	\$ _____ /m ²	Cost per m ² of residential area	\$ _____ /m ²
Construction – Retail	\$ _____	Fit-out – Retail	\$ _____
Cost per square metre of retail area	\$ _____ /m ²	Cost per m ² of retail area	\$ _____ /m ²

sample quantity surveyors detailed cost report



I certify that I have:

- Inspected the plans the subject of the application for development consent or construction certificate.
- Calculated the development costs in accordance with the definition of development costs in clause 25J of the Environmental Planning & Assessment Regulation 2000 at current prices.
- Included GST in the calculation of development cost.

SIGNED

NAME

POSITION

QUALIFICATION

DATE

Appendix 4

Standard Condition



Standard Condition

Pursuant to Section 94A of the Environmental Planning & Assessment Act 1979, the monetary contribution set out in the following table is to be paid to Council prior to the issue of a Subdivision Certificate or Construction Certificate. The contribution is current as at the date of this consent and is levied in accordance with the Cowra Section 94A Contributions Plan 2016, adopted on <insert date>, which may be viewed during office hours at Council's Customer Service Centre, 116 Kendal Street Cowra, or on Council's website www.cowracouncil.com.au.

The contribution payable will be calculated in accordance with the contributions plan current at the time of payment, and will be adjusted at the time of payment in accordance with the Consumer Price Index (CPI) (All Groups Index for Sydney) published by the Australian Bureau of Statistic (ABS). Contribution amounts will be adjusted by Council each financial year.

Contribution Type	Proposed Cost of Development ¹	Levy Percentage	Total Contribution	Contribution Rate remains current until*
Section 94A Contribution				

Notes

¹ As shown on the Development Application / Construction Certificate Application / Complying Development Certificate Application.

