

COUNCIL POLICY



Section 7.12 Contributions Plan 2026

Commencement Date	22 June 2026
Council Department	Environmental Services
Contact Officer	Director – Environmental Services
Revision Required	Every 4 years

Policy Review

This policy shall be reviewed at four (4) yearly intervals at least, to ensure it meets all statutory requirements and the needs of council. It may also be reviewed at other times as determined by council.

Revision History

Version	Council Meeting Date	Resolution No.	Responsible Officer
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2026

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S7.12

CONTRIBUTIONS PLAN

DOCUMENT CONTROL

PROJECT REPORT DETAILS

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ACKNOWLEDGEMENT OF COUNTRY

In preparing this policy, Cowra Shire Council acknowledge the traditional lands of the Wiradjuri people, and pays respect to elders both past, present and emerging.



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01

PLAN INTRODUCTION

I.1 Overview

Section 7.12 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 7.12 contribution after the relevant section of the Act. This Plan deals with section 7.12 contributions.

Unlike section 7.11 contributions, there does not have to be a nexus between the development being levied under section 7.12 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.

I.2 About this plan

I.2.1 Name of the plan

This Plan is the Cowra Section 7.12 Contributions Plan 2026.

I.2.2 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 7.12 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.

I.2.3 Commencement of plan

This Contributions Plan takes effect on 1 July 2026.

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.

I.2.4 Area to which the plan applies

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

I.2.5 Types of development to which the 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 1.5 the Act, which is repeated as follows:

- (1) For the purposes of this Act, development is any of the following—
 - (a) the use of land,
 - (b) the subdivision of land,
 - (c) the erection of a building,
 - (d) the carrying out of a work,
 - (e) the demolition of a building or work,
 - (f) any other act, matter or thing that may be controlled by an environmental planning instrument.
- (2) However, development does not include any act, matter or thing excluded by the regulations (either generally for the purposes of this Act or only for the purposes of specified provisions of this Act).
- (3) For the purposes of this Act, the carrying out of development is the doing of the acts, matters or things referred to in subsection (1).

I.2.6 Relationship to other plans and policies

This Plan supersedes the Cowra Section 94A contributions Plan 2016.

Unspent contributions raised and paid under the authority of the previous Contributions Plan(s) 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 Contributions Plan(s) have continued in the Cowra Council Section 7.12 Plan 2026, those funds have been transferred to that Plan.

I.3 Legislative context

I.3.1 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 7.11 or 7.12 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 7.4 to 7.10 of the Act - toward public purposes.

I.3.2 What is a Section 7.12 Contribution?

A Section 7.12 Contribution is named after the relevant section of the Act, which provides Council the means to levy contributions towards the cost of public facilities and services to meet the increased demand created by development.

Section 7.12 of the Act allows Council to:

- impose, as a condition of development consent, a requirement that the applicant pay a levy based on a percentage of the proposed cost of carrying out the development.

Section 7.12 of the Act does not allow Council to:

- impose, as a condition of the same development consent, a condition under section 7.12 as well as a condition under section 7.11.
- Impose, as a condition of development consent in relation to development on land within a special contributions area without the approval of the Minister.

Unlike section 7.11 contributions, there does not have to be a nexus (link) between the development being levied under section 7.12 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 expenditure of the money is subject to any relevant provision of the contribution plan and the works schedule at Appendix A.

A condition under section 7.12 that is allowed by and determined in accordance with a contributions plan may not be disallowed or amended by the Court on appeal.

I.3.3 What does Section 7.12 of the Act provide?

Section 7.12 of the Act provides as follows:

7.12.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 7.11.
- (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.

I.3.4 Application of Legislation / Guideline

This Contributions Plan has been prepared in accordance with the following relevant legislation and with reference to the following relevant guideline documents:

- Part 7, Division 7.1 of the Environmental Planning and Assessment Act 1979.
- Part 9 of the Environmental Planning and Assessment Regulation 2021.

- NSW Department of Planning, Housing and Infrastructure - Guide to Infrastructure Contributions dated May 2025.
- NSW Planning - Section 7.11 Contributions Practice Note.
- NSW Planning - Local Infrastructure Contributions System Practice Note.
- NSW Planning - Administering Contributions Practice Note.
- Relevant Section 9.1 Ministerial Directions.



02

CONTRIBUTION FRAMEWORK

2.1 Scale of future development

As population growth drives demand for new housing, this Section 7.12 Contributions Plan must align with the population projections outlined in the Cowra Housing Strategy 2025 to ensure infrastructure contributions are adequate and appropriately targeted.

Section 4.3 of the Cowra Housing Strategy includes detailed consideration of the population forecasts for the Cowra LGA. The forecasts are based on the latest data released by NSW Department of Planning in 2022 and 2024. This data is summarised (and compared) in the table below.

	Low Growth Scenario 2024 Projections	High Growth Scenario 2022 Projections
Existing Population	12,759 ¹	12,759 ¹
2031 Population	13,715 ²	13,030 ²
2036 Population	14,034 ²	13,145 ²
2041 Population	14,265 ²	13,243 ²

Notes

¹ ABS, Census of Population and Housing 2021

² NSW Government Population Projections 2022 - Cowra LGA

³ NSW Government Population Projections 2024 - Cowra LGA

The Cowra Housing Strategy 2025 has developed a housing framework for the Cowra LGA that is based around the NSW Department of Planning's 2024 projections, which are considered to represent a high growth scenario. Under this scenario, it is anticipated that the population in the Cowra LGA would increase by 1,275 persons over the next 10 year period to 2036.

The population growth is expected to be focused on Cowra Township, and surrounding large lot residential areas, with our Villages also provided important supporting locations for growth.

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.

2.2 Contribution rates

The contribution rate is calculated as a percentage of the cost of development, as per Table 1. Certain exemptions apply to the Contributions. Further details can be found in Section 2.13 of this plan.

Table 1 - Section 7.12 Contribution Rates

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%

2.3 Calculation of the contribution

This contribution will be calculated based on the following formula:

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

Where: %C is the levy rate applicable

 \$C is the proposed cost of carrying out the development as certified.

2.4 Contribution expenditure

2.4.1 Public Services and Facilities

This Plan will be used to levy contributions towards to one or more of the following categories of public services and facilities:

- Urban, village and or rural roads and related infrastructure.
- Pedestrian and cycling Infrastructure.
- Stormwater Drainage.
- Open Space and Recreation.
- Civic and community facilities.

2.4.2 Work Schedule

This Plan aims to cater for development over a 10 year horizon to the year 2036.

The Work Schedules can be found in **Appendix A** and include a list of projects which satisfy one or more of the categories of public services and facilities described in Section 2.4.1. The Works Schedules is subject to period review and update by Council.

The works identified in **Appendix A** are also grouped according to the timescales shown in Table 2. The timescales provide guidance only and nominated work may be completed by Council outside of these priorities depending on actual growth and / or infrastructure priorities.

Table 2 - Works Schedule Timescales

	Period From	Period to
High	2025	2028
Medium	2029	2032
Low	2033	2036

2.4.3 Work Schedule Maps

Appendix B includes a series of maps which show the location of relevant public services and facilities.



03

ADMINISTRATION 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 Calculating Development Cost

[Planning Circular PS 25-004](#), issued by NSW Government in October 2025, provides guidance on how estimated development costs are calculated for planning purposes. A summary of key information is included as follows:

- There is now a single definition for cost - Estimated Development Cost (EDC), which can be used for different planning purposes. In accordance with Section 6 of the EPA Regulation, EDC means 'the estimated cost of carrying out the development, including the design and erection of a building and associated infrastructure, the carrying out of a work, the demolition of a building or work, and fixed or mobile plant and equipment'. EDC does not include (among other things) GST.
- EDC does not apply to the estimation or determination of the 'proposed cost of carrying out development' for the purposes of Section 7.12(5) of the EPA Act relating to contributions. For calculating development costs related to contributions, the existing terms and methods outlined under Section 208 of the EPA Regulation continue to apply.
- In accordance with Clause 208 of the EPA Regulation, the cost of carrying out development include the costs of, and costs incidental to, the following:
 - If the development involves the erection of a building or the carrying out of engineering or construction work -
 - erecting the building or carrying out the work, and
 - demolition, excavation and site preparation, decontamination or remediation,
 - if the development involves a change of use of land—doing anything necessary to enable the use of the land to be changed,
 - if the development involves the subdivision of land—preparing, executing and registering—
 - the plan of subdivision, and
 - the related covenants, easements or other rights.

Clause 208(4) provides a list of the costs and expenses which must not be included in an estimate or determination of the proposed cost. The cost of GST is not excluded and must therefore be incorporated into the estimated cost of development for the purpose of calculating a contribution amount under this plan.

3.3 Cost Estimate Reports

Further to the advice provided in Section 3.2 of this plan, a Cost Estimate Report must accompany a development application or a complying development certificate application in order to enable the amount of the contribution to be accurately determined.

Table 3 below details the requirements for preparing a Cost Estimate Report based on different cost thresholds.

Table 3 - Cost Estimate Report Requirements

Cost Threshold	Requirements
< \$100K	The Estimated Development Cost should be estimated by the applicant or a suitably qualified person ¹ , and the methodology used to do this be submitted with the application.
\$100K - \$3 Million	The Estimated Development Cost should be estimated by a suitably qualified person ² , and the methodology used to do this be submitted with the application.
> \$3 Million	For all cost estimates for development cost exceeding \$3 million, an Estimated Development Cost Report verifying the cost of development should be submitted with the application that is: • prepared by a qualified quantity surveyor who is a member of a relevant professional body³. • prepared using the AIQS practice standard for estimating development costs. • in the standard form of quantity surveyor report available on the NSW Planning Portal. • based on cost estimates current as of that date and should be dated no earlier than 30 days from when the application is submitted.

For development costed up to \$3 million, an example cost estimate report has been included in **Appendix C**. Applicants can use alternate cost estimation methods as agreed to by Council.

-
- 1 A suitably qualified person is a builder who is licensed to undertake the proposed works, a registered architect, a qualified and accredited building designer, a quantity surveyor or a person who is licensed and has the relevant qualifications and proven experience in costing of development works at least to a similar scale and type as is proposed.
- 2 A suitably qualified person is a builder who is licensed to undertake the proposed works, a registered architect, a qualified and accredited building designer, a quantity surveyor or a person who is licensed and has the relevant qualifications and proven experience in costing of development works at least to a similar scale and type as is proposed.
- 3 For example, the Australian Institute of Quantity Surveyors (AIQS) or Royal Institution of Chartered Surveyors (RICS).

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 further approvals will be issued until such time that the levy has been paid.

3.4 Complying Development

In accordance with Clause 156 of the Environmental Planning and Assessment Regulation 2021, a certifying authority must not issue a complying development certificate for a particular purpose unless it includes a condition requiring the payment of a monetary section 7.12 contribution, where such a payment is required by a council's contribution plan.

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 7.12 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 7.12 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.

3.5 Construction Certificates

In accordance with Clause 20 of the Environmental Planning and Assessment (Development Certification and Fire Safety) Regulation 2021, 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 20(b) of the Environmental Planning and Assessment (Development Certification and Fire Safety) Regulation 2021. 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.

3.6 Alternatives to Payment

The Act allows for a Council to accept the provision of a 'Material Public Benefit' (MPB) instead of a monetary contribution. Land can also be accepted in some circumstances. The term Works in Kind (WIK) is used for mechanism to deliver this land or MPB.

WIK agreements cannot be used for Section 7.12 contributions as there is no provision in the Act to satisfy a Section 7.12 contribution through the dedication of land or provision of a MPB. However, Council and developers may decide to enter into planning agreement before development consent is issued. Refer Section 3.5.1 for further details.

3.6.1 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 7.12 of the Act.

Provision is made for Planning Agreements under Section 7.4 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.

3.7 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 Sections 8.2 to 8.5 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.

The Act provides that Council cannot review a determination or decision after the period within which any appeal may be made to the Court has expired if no appeal was made, or after the Court has disposed of an appeal against the determination or decision.

3.8 Refund of contributions

As a general rule, Council will not support requests for the refund of contributions already paid to Council in accordance with the conditions of a development consent. This is because it is not possible to refund contributions (that have already been paid) from the relevant contribution fund(s) of Council.

Where a partial or full refund of contribution is requested, applicants will instead need to apply in writing to Cowra Council for a donation in accordance with the Donation Policy, a copy which can be accessed from Council upon request.

Council will take the following matters into account when assessing the refund request:

- The criteria in the Council's Donation Policy.
- Whether or not the development has been commenced.
- Whether or not it is proposed to surrender the consent that applied the contribution.

Applications must be received within 12 months following payment of the levy. The decision to provide part or full refunds will always be the subject of a report to an appropriate monthly committee meeting of Council.

3.9 Payment of contributions

3.9.1 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 – 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).

3.9.2 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.

3.10 Adjusting contributions at 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 = is 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.

3.1.1 Goods and Services Tax

Monetary Section 7.12 development contributions are exempt from the Federal Government Goods and Services Tax (GST).

3.12 Exemptions

Under section 7.17 of the Act a contribution under section 7.12 cannot be imposed:

- on development consents to carry out development for the purposes of housing development by a social housing provider for seniors or people with a disability within the meanings of State Environmental Planning Policy (Housing) 2021.
- if a development contribution under section 7.11 of the Act has been required in respect of the subdivision of land (initial subdivision), unless that other development will, or is likely to, increase the demand for public amenities or services beyond the increase in demand attributable to the initial subdivision.

Council also does not impose a Section 7.12 levy on the categories of development described in Table 4, which also includes a rationale for excluding these types of development from contribution payments under this plan.

Table 4 - Contribution Exemptions

Type of Development	Rationale
Development for the purpose of a single dwelling on a single allotment where a contribution under Section 7.11 of the Act was paid at subdivision stage.	The proposed single dwelling is consistent with the anticipated residential yield created by the original subdivision. The new single dwelling does not generate additional demand for local infrastructure.
The fit out or refurbishment of an existing development, where there is no enlargement or intensification of the current land use.	The proposed development does not result in an increase in gross floor area, a change of land use, additional population or employment capacity or intensification of the existing use. As such, the development does not generate additional demand for local infrastructure.

Development for the purposes of disabled access.	The development does not generate additional demand for local infrastructure. Instead, it enhances the inclusivity and functionality of existing development in line with broader planning and social equity objectives.
An application on or behalf of Council (or another public authority) for community infrastructure, such as but not limited to libraries, community facilities, recreation areas, recreation facilities and car parks.	Development for the purpose of community infrastructure directly contributes to the public amenity and wellbeing of the local population. This kind of development is often publicly funded or delivered by not-for-profit entities. Imposing a levy on such development may discourage investment in essential public infrastructure.
An application by a NSW Government Department to enable development defined as an 'Infrastructure Facility' under State Environmental Planning Policy (Transport and Infrastructure) 2021.	An exemption is appropriate for NSW Government Departments as this supports the timely and cost-effective delivery of public infrastructure.
An application for development that involves rebuilding or repair after natural disasters such as flooding or bushfires, or another event outside of the control of the landowner (such as a building fire).	Rebuilding or repair works following a disaster do not increase the intensity of land use or population, and are intended to restore existing development, not create new demand. These developments are often undertaken by landowners under financial hardship or emergency conditions.
An application for demolition (where there is no replacement building or development)	An exemption is appropriate for demolition-only development where no replacement building or use is proposed, as contributions are fairly applied only where development generates additional infrastructure demand.
Development for the sole purpose of the adaptive reuse of an item of environmental heritage listed in Schedule 5 of Cowra Local Environmental Plan 2012.	Adaptive use of heritage items supports the conservation of culturally significant buildings and places. Imposing a levy on such developments may discourage heritage conservation efforts.

Development for the purpose of reducing the consumption of mains-supplied potable water, or reducing the energy consumption of a building.	Development that reduces water or energy consumption does not increase the intensity of land use, and is typically undertaken to improve environmental performance and reduce resource demand. It may also result in reduced demand on public infrastructure.
Where Council considers an exemption is warranted, and the decision is made by formal resolution of council at an Ordinary Council meeting.	Outside of the exemptions specifically identified in this plan, Council may identify specific circumstances where applying a levy would be unreasonable or disproportionate to the nature or impact of the development, or would be financially burdensome to community-servicing or public-interest developments. Allowing exemptions by formal Council resolution ensures transparency and accountability in decision making.

To apply for an exemption to the payment of a Section 7.12 Levy, an application must be submitted to Council at development assessment stage, giving reasons and providing any necessary evidence for the exemption.

3.13 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.

3.14 Accountability

Financial management and accountability are important components of Section 7.12, and Council is obliged to maintain an accurate and up to date register of all Section 7.12 contributions. Council is required to comply with a range of financial accountability and public access to information requirements in relation to section 7.12. These are addressed in Division 4 of Part 9 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 7.11 and Section 7.12 Contribution Plans. Information on Section 7.11 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.

3.15 Unspent Section 7.12 funds

This Plan also authorises unspent monies collected through the previous Section 7.12 Plan to be expended on projects identified in the Works Schedule to **Appendix A** of this Plan.

3.16 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 to **Appendix A**.

3.17 Pooling of Contributions

This Plan expressly authorises monetary Section 7.12 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.

3.18 Condition of Consent

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



A

APPENDIX

Works Schedule

Works Schedule

Map Ref	Item	Total Cost	Priority
1	Civic Centre Solar Install & Battery Storage	\$21,187	High
2	Library / Art Gallery Solar Install & Battery Storage	\$20,585	High
3	Materials Recycling Facility Solar & Battery Storage	\$73,110	High
4	Cowra Aquatic Centre Upgrade	\$319,996	High
5	Civic Centre Refurbishment (Recoupment)	\$108,280	Medium
6	Cowra Street Constructions	\$105,333	Medium
7	Rural Road Constructions (Gravel)	\$156,998	Medium
8	Rural Road Constructions (Sealed)	\$121,937	Medium
9	Village Street Constructions	\$52,406	Medium
10	Adventure Playground Enhancements	\$39,604	Medium
11	Playground Asset Renewals	\$92,789	Medium
12	Cowra Peace Precinct Enhancements	\$113,702	Medium
13	Cowra Aerodrome Improvements	\$125,858	Low
14	Mulyan Oval Amenities Upgrade (Loan No. 242b)	\$32,391	Low
15	Village Cemeteries Expansions	\$110,940	Low
Total Capital Cost of Works Schedule		\$1,495,115	



B

APPENDIX

Location of Works Maps

- ⑥ Various Locations - Cowra Street and Lane Constructions
- ⑦ Various Locations - Rural Road Constructions
- ⑧ Various Locations - Rural Road Constructions
- ⑨ Various Locations - Village Street Constructions
- ⑪ Various Locations - Playground Asset Renewals

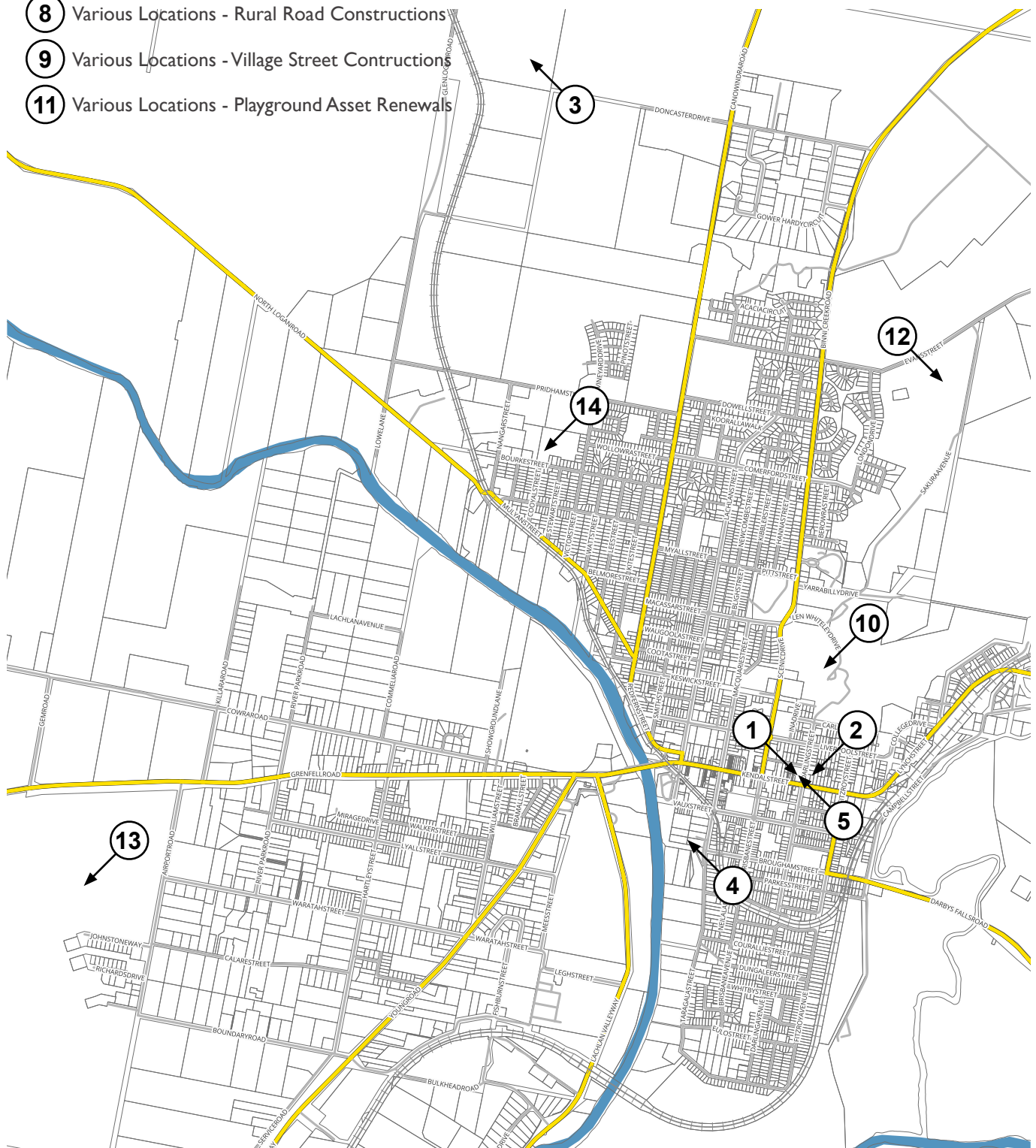


Figure I - Location of Works Map





C

APPENDIX

Cost Summary Report

Sample Cost Summary Report

Development between \$150K and \$3M

Date _____

DA / CC / CDC No. _____

APPLICANT NAME _____

APPLICANT 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 \$ _____

Consultant fees (PM services excluded) \$ _____

Other related development costs \$ _____

Goods and Services Tax (GST) \$ _____

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 208(2) of the Environmental Planning and Assessment Act 2021 at current prices.
- Included GST in the calculation of development cost

SIGNED _____

NAME _____

POSITION _____

QUALIFICATION _____



D

APPENDIX

Standard Condition

Standard Condition

Pursuant to Section 7.12 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 7.12 Contributions Plan 2026, adopted on 1st July 2026, 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 %	Total Contribution	Contribution Rate Valid Until
S7.12				

Notes

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