



Attachment A

Development Contributions Policy Review Findings Report

Kaipara District Council

February 2025

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Findings Report

Development Contributions Policy 2024

Executive Summary

The Development Contributions Policy Review Findings Report by the Kaipara District Council, evaluates the effectiveness and compliance of the Council's Development Contributions Policy (Policy) in the context of increasing developmental pressures and community needs. This review is essential given that the last comprehensive review of the Policy occurred in 2012, and the current demands for infrastructure funding have intensified.

Purpose and Context

The report aims to assess whether the Policy is performing effectively, if it is fit for purpose, and how it aligns with legislative requirements under the Local Government Act 2002 (LGA). Key questions guiding the review include the identification of performance issues, the relevance of the policy, and potential avenues for improvement.

Research Undertaken

The findings are derived from a robust analysis that includes internal consultation, public feedback during the Long-Term Plan consultation, reviews of comparable council policies, and legal evaluations.

Key Findings

1. **Performance:** The Policy is underperforming and there are equitability challenges regarding the ability to recover capital costs. Recent challenges in application and compliance have revealed gaps in methodology and fee structures.
2. **Policy Fit:** Overall, the current policy is not suitable for its intended purpose, with usability issues and contradictions leading to confusion among stakeholders.
3. **Methodology Concerns:** The outdated methodologies for calculating Household Unit Equivalents (HUEs) and Units of Demand (UODs) require urgent revision to ensure fairness and transparency.
4. **Compliance Gaps:** The existing Schedule of Assets is outdated and without updating may jeopardise the predictability of funding and legal compliance.

Conclusion and Recommendations

This report concludes that the Policy is not fit for purpose and that a comprehensive review and potential replacement of the policy are recommended to address the identified deficiencies, enhance usability, and ensure legal compliance.

Next Steps

The Council intends to integrate stakeholder feedback and best practices from other councils to improve the Policy. The Policy review is planned for completion before the upcoming local government election later this year, ensuring the Policy effectively serves the community's needs while adhering to statutory frameworks.

Glossary of Terms and Abbreviations

Allotment	<p>has the meaning given to it in section 218(2) of the Resource Management Act 1991 and means:</p> <p>(a) any parcel of land under the Land Transfer Act 2017 that is a continuous area and whose boundaries are shown separately on a survey plan, whether or not—</p> <p>(i) the subdivision shown on the survey plan has been allowed, or subdivision approval has been granted, under another Act; or</p> <p>(ii) a subdivision consent for the subdivision shown on the survey plan has been granted under this Act; or</p> <p>(b) any parcel of land or building or part of a building that is shown or identified separately—</p> <p>(i) on a survey plan; or</p> <p>(ii) on a licence within the meaning of subpart 6 of Part 3 of the Land Transfer Act 2017; or</p> <p>(c) any unit on a unit plan; or</p> <p>(d) any parcel of land not subject to the Land Transfer Act 2017.</p>
Capital Expenditure	<p>Includes any funding provided by a responsible levy authority to contribute to the construction costs of eligible infrastructure that has been, or is intended to be, transferred to the authority under section 90 of the Infrastructure Funding and Financing Act 2020.</p>
Catchment	<p>In the context of development contributions means the area served by a particular infrastructure asset (or set of assets) or the geographic location of the community that will most likely use a particular item of community infrastructure or reserve.</p>
Causal nexus approach	<p>Means the approach inherent in the Local Government Act 2002 that development contributions may only be charged where a development causes a need for additional investment by a territorial authority in public infrastructure.</p> <p>The approach is similar to other “nexus” approaches underpinning development contributions in overseas jurisdictions. The basic steps of a causal nexus approach were restated by the High Court of New Zealand in the case <i>Neil Construction v North Shore City Council</i> (2008).</p>
Community facilities	<p>means reserves, network infrastructure, or community infrastructure for which development contributions may be required in accordance with section 199</p>
Community infrastructure	<p>Means</p> <p>(a) means land, or development assets on land, owned or controlled by the territorial authority for the purpose of providing public amenities; and</p>

	(b) includes land that the territorial authority will acquire for that purpose
Commercial	<p>Means the provision of</p> <ul style="list-style-type: none"> • goods, • services; and • travellers' accommodation principally for commercial gain, <p>including</p> <ul style="list-style-type: none"> • camping grounds, • caravan/trailer home parks, <p>a depot for the</p> <ul style="list-style-type: none"> • maintenance, • repair and storage of vehicles, machinery, equipment and materials and <p>the storage and use of hazardous substances but does not include:</p> <ul style="list-style-type: none"> • stalls or produce markets or • farm buildings associated with normal farming operations including <ul style="list-style-type: none"> ○ Sheds ○ Barns ○ Garages; and ○ Buildings for indoor livestock and crops production
Council	Means Kaipara District Council
Development	<p>Means</p> <p>(a) any subdivision, building (as defined in section 8 of the Building Act 2004), land use, or work that generates a demand for reserves, network infrastructure, or community infrastructure; but</p> <p>(b) does not include the pipes or lines of a network utility operator</p>
Development Agreement	<p>Means</p> <p>a voluntary contractual agreement made under sections 207A to 207F between 1 or more developers and 1 or more territorial authorities for the provision, supply, or exchange of infrastructure, land, or money to provide network infrastructure, community infrastructure, or reserves in 1 or more districts or a part of a district</p>
Development Contributions	<p>Means a contribution</p> <p>(a) provided for in a development contribution policy of a territorial authority; and</p> <p>(b) calculated in accordance with the methodology; and</p> <p>(c) comprising—</p> <ul style="list-style-type: none"> (i) money; or (ii) land, including a reserve or esplanade reserve (other than in relation to a subdivision consent), but excluding Māori land within the meaning of Te Ture

	Whenua Maori Act 1993 , unless that Act provides otherwise; or (ii) both
Financial contribution	Money or land (or a combination thereof) required from a person as a condition of a resource consent under the Resource Management Act 1991 for a purpose set out in a local authority's district plan (including to offset adverse environment effects from a development or activity).
Growth	In the context of this report refers to development that places additional demand on infrastructure. That development may take place anywhere in the district and take the form of infill subdivision, or could be the expansion of an existing commercial or industrial business.
Network Infrastructure	Major infrastructure assets typically associated with the supply of water (water treatment plants, reservoirs and bores, and trunk mains for example) and wastewater (treatment plants and trunk mains), Council roading systems and stormwater (drains, plans, collection and management).
House Unit Equivalent (HUE)	A composite unit of measurement based around the demand on services that a single household has been modelled to create. It may incorporate traffic, water, wastewater, and stormwater use and through the use of ratios. It is also sometimes used as a way of calculating development contributions for commercial developments.
LGA	Local Government Act 2002
Methodology	means the methodology for calculating development contributions set out in Schedule 13
NZTA	New Zealand Transport Agency
Policy	Kaipara District Council Development Contributions Policy
RMA	Resource Management Act 1991
Unit of demand	Used for determining the quantity or volume of demand for a particular good or service.
Utility Services	For the purpose of this document means gas, electricity and telecommunication services provided to houses, commercial, industrial or other premises by companies or business that are not owned by the relevant local authority.

Purpose

This report aims to provide the Kaipara District Council with the findings of the Development Contributions Policy 2024 review.

Key review questions:

- Is there a problem with the Policy's performance?
- Is it fit for purpose?
- Are there any new elements to the overall problem?
- Could the Policy be improved?
- Does the Policy comply and align with legislation?

Introduction

As communities gear for growth and expand through development, the need and public expectation for essential facilities and services like water supply, wastewater, drainage, roading, and access to public open spaces increases pressure on Council's to provide and fund the infrastructure.

Under the Local Government Act 2002 (LGA), development contributions may be imposed by Council on people undertaking development work within the Kaipara District. Development contributions have the purpose of recouping some of the capital costs incurred by a territorial authority when building or expanding existing infrastructure capacity needed to serve new development using its Development Contributions Policy.

Recouping capital expenditure through development contributions can reduce the pressure on Council's other revenue sources (such as rates) to finance infrastructure but adds to the costs faced by those responsible for development¹.

Recent and upcoming Council decisions have increased the needs and expectations for essential facilities and services in the Kaipara District from developers and current ratepayers. This has been further compounded by four Private Plan Changes recently becoming operative², the Council's impending public notification of its Proposed District Plan aimed at facilitating increased development and growth³.

These developments, and other external financial pressures that every Council in the Country is facing⁵, Council determined to review its Development Contributions Policy to ensure that developers are making fair and equitable development contributions⁶ and, if possible, relieve some of the capital expenditure expense from Council's other funding sources⁷.

Council's Development Contributions Policy was last comprehensively reviewed in 2012⁸. Since then, it has undergone reviews in alignment with the LGA statutory provisions, which have resulted in minor amendments to the Policy. Over time, these minor amendments have led to the Policy issues discovered during the high-level desktop analysis exercise and provide explanations of the various claims or concerns expressed about the Kaipara District Council's use, costs and equity of development contributions by developers and current ratepayers.

This report seeks to identify and analyse the issues discovered during the high-level desktop analysis exercise to assist the Council with its decision-making which will inform the next phase of the review.

¹ These costs are commonly passed onto the purchasers of new houses or commercial premises as part of the sale price.

² PPC81 Trifecta Development Area (Dargaville Racecourse), PPC82 Moonlight Heights (Dargaville), PPC 83 The Rise (Mangawhai) and PPC 84 Mangawhai Hills, under Schedule 1 of the Resource Management Act 1991 (RMA).

³ Expected to be publicly notified early 2025

⁵ Some external and internal financial pressures facing Council's around the country are inflation, the return of the three waters to the Council's balance sheets, and the cost-of-living crisis that the Country is experiencing has resulted in rate increases.

⁶ Council committed to completing a full review of the Policy with the Policy amendments being consulted on as part of its LTP 2024-2027 consultation process, and Council's intention being embedded in the document itself – "To ensure development contributions are set to recover the cost of growth". Financial strategy LTP 2024-2027.

⁷ Including rates, NZTA subsidy, Fees and Charges, Loans, etc

⁸ The Policy has been statutorily reviewed in line with the LGA, but this has only resulted in policy 'tweaks', which has compounded the identified policy issues.

Context

Council adopted the current version of the Policy at the 3 April 2024 Extraordinary Council Meeting, with the expectation that the Policy would commence a full review at the end of 2024. This report follows the initial high-level desktop analysis review of the Policy that was presented to Elected Members at the 6 November 2024 Council Briefing.

Although this is a voluntary (Council directed) review, the Council must follow the statutory policy review requirements outlined in the LGA. Additionally, it must comply with all provisions related to the development, content, adoption, and implementation of the Policy, and ensure that Council's decision-making complies with the statutory requirements under the LGA.

Research undertaken

Staff have informed this report through:

- Targeted consultation with internal Council staff responsible for informing, developing and implementing the Policy.
- Council's monitoring databases
- Council strategic documents
- Public feedback received during the Long-Term Plan 2024-2027
- Elected Member feedback
- Other Council Development Contributions Policies
 - Application
 - Methodology
- Department of Internal Affairs
 - Development Contributions Policy Template
 - Best practice methodology development
- Central Government Ministries websites
 - Department of Internal Affairs
 - Auditor General
 - Ministry of Business, Innovation and Employment
 - Stats NZ Tatauranga Aotearoa
- Statutory provisions
 - Purpose
 - Scope
 - Application
 - Review, amendments, revocation and replacement
- Case law
- Published Legal opinions

Findings

Initial Policy issues identified from high-level desktop analysis

Council staff presented an initial high-level desktop analysis report on the Policy at a Council briefing in November 2024, during which staff identified the following high-level policy issues:

- Comprehension and accessibility issues (e.g., formatting and wordsmithing)
- Usability issues (e.g., lacks clarity and duplication in various sections)
- Policy gaps (e.g., change of use activities, increases in additional traffic for roading, commercial activities)
- Policy implementation issues – specifically around providing equitable outcomes for various activities (commercial activities)
- Equity issues – imbalance in fee structure (commercial activities)
- Lack of Policy direction regarding DC offsetting and development agreements (although only a couple of agreements have been enacted in the past 5 years)

- Methodology issues - to ensure DCs can be justified and not challenged (commercial activities)
- Clear direction and communication around the timing of Development Contribution charges to manage community expectations

Additional findings identified

The research undertaken has identified the additional matters:

- Lack of comprehensive previous Policy reviews⁹ has compounded Policy issues.

Key review questions

Is there a problem with the Policy's performance?

The Policy's purpose and objectives have been measured against available data and information, to see how well it is performing.

⁹ Neil Construction Limited & Ors v North Shore City Council [CIV-2005-404-4690] is the leading caselaw that deals specifically with development contributions Policy review and includes the considerations that Council must take into account when developing the development contributions methodology to determine Units of demand

The research and analysis support the findings that the Policy is not performing as well as it could. In its current form, the Policy is struggling to achieve its statutory purpose¹¹ and its statutory objective¹².

Analysis of available data and discussions with key staff members supports the points above. The research found that:

- There has been an increase in assessment challenges based on the grounds that the development contribution was incorrectly calculated¹³; or that the Policy was incorrectly applied¹⁴; (commercial activities for instance are now refusing to pay because there are no consequences, i.e. building consent or certificates of compliance withheld)
- There are gaps in the methodology affecting development contribution assessments¹⁵ that affects certainty and predictability of funding levels; eg Future capital expenditure programme on MCWWS has been moving so difficult to calculate DCs
- The Policy does not provide equity between residential and commercial developments, nor equitable solutions for change of use activities.

The analysis also supports the finding that the Policy is struggling to achieve statutory compliance and due to the financial nature of the Policy, highlights potential forecasting risks with Council's other funding tools especially correct proportionality allocation assessments of infrastructure and reserves. The tool being used to assess proportionality of capital project could be improved upon.

Is the Policy fit for purpose?

The research and analysis found that although the Policy is still operating, it may no longer be performing as intended based on the following findings:

- Does not comply with some provisions under the LGA
- Implementation issues, for example contradictions or lack of policy direction
- Policy gaps for example the inclusion of activities where demand is created
- Is not necessarily achieving the Policy purpose or objective.

Through discussions with key Council staff, useability and comprehension issues were identified. Further research undertaken confirms that:

- the Policy contradicts itself between some parts, making policy direction confusing and unusable.
- Schedule of Assets is out of date as the policy and assets are only reviewed every 3 years and the last LTP was only for 3 years so future assets were not updated.
- Different terminology used to mean the same thing creates application confusion
- Formatting is also compounding useability issues with the most relevant information being placed further into the back of the Policy.

¹¹ which is to provide predictability and certainty about sources and funding levels.

¹² which is to recover from those persons undertaking the development a fair, equitable and proportional portion of the total cost of capital expenditure to service growth over the long term.

¹³ Section 199A(1)(a) LGA

¹⁴ Section 199A(1)(b) LGA

¹⁵ Neil Construction & Ors vs North Shore City Council (unreported, High Court, Auckland, CIV 2005-404-4690, 21 March 2007, Potter J).

¹⁶ Section 208(1)(d) LGA

- Policy has irrelevant sections and clauses not required by the LGA¹⁹
- Council needs to be more proactive with development agreements with the many private plans approved rather than let developers get approval in stages

Research and analysis of other Council policies²² supports the issues raised by key Council staff discussions and enabled the report writer to compare Policies and discover the similarities and different policy approaches to achieve the Policy's statutory purpose and objective, especially when staff are administering complex developments.

Are there any new elements to the overall problem?

Policy Form an aggravating factor:

Analysis of the Policy form has found that its current form is impeding useability and application of the Policy. This affects the Policy's transparency under the LGA. Issues found include:

- Formatting of tables are inconsistent with examples being found on pages 6 and 7 of the Policy.

¹⁹ Causing unnecessary reading material

²⁰ This raises real concerns, as the infrastructure offsetting contained in a development agreement could potentially end up benefitting no one if it is never connected to Council's infrastructure, or places pressure on Council to increase loan capacity to fast-track a connection to it.

²¹ Development agreements have also been used to postpone development contribution payments.

²² Whangarei District Council is the most recent to complete its statutory review process on its Policy.

²³ *AGPAC Limited and others v Hamilton City Council* [2021] NZHC 222

²⁴ *Neil Construction & Ors vs North Shore City Council* (unreported, High Court, Auckland, CIV 2005-404-4690, 21 March 2007, Potter J).

²⁵ Under the LGA there must be a "casual nexus" whereby development contributions may only be charged where a development *causes a need* for additional investment by the Council into reserves, network infrastructure or community infrastructure.

²⁶ Rates are identified as providing most of the funding for the projects listed in the Schedule of Assets with rate currently servicing the interests on Council's infrastructure loans as stated in the LTP 2024-2027.

- Tables are not connected to the relevant information used to support and justify it²⁷.eg rate funding or grant funding is not detailed just the DC portion funded
- Is hard to navigate and harder to follow the methodology used
- Significant assumptions with a high degree of uncertainty should be assessed during the annual plan process to mitigate and lower that degree of uncertainty to produce a more certain and equitable development contribution calculation.
- Relevant information for customers is not easily accessible
- Methodology is unclear in application
- Schedules and Tables are hard to understand and justify
- Policy can be made more equitable if areas of growth are identified separately in accordance with Council's strategic documents.

Schedule of Assets not consistent with best practice

Analysis of the Development Contribution Schedule of Assets²⁸ further found that the information contained in the schedule is not up to date and contains projects from previous LTPs that Council may no longer require development contribution payments for. The Policy's current schedule of assets is not consistent with best practice, with the following requirements missing from the schedule:

- Each new asset, additional asset, asset of increased capacity, or programme of works for which the development contributions are intended to be used for²⁹ e.g. the description of each asset could be improved.
- The proportion of the capital cost that the Council proposes to recover from other sources.³⁰

Include assets for which capital expenditure has already been incurred by Council in anticipation of development³¹e.g. roading projects need to be reviewed and removed if completed or no longer required. A comparison and analysis exercise conducted using other Council Development Contribution Policies found that the Policies that contained specific catchments³² of reserves activity, community infrastructure activity and network infrastructure activities enabled sub- activities³³ and land use activity charges to provide a more equitable and transparent Policy.

The research and analysis concluded that the current Policy and schedule³⁴ form is not fit for purpose and present usability, application, comprehension, and minor statutory non-compliance issues.

Methodology used to produce HUEs or UODs is out of date:

The information contained in Council's strategic documents require updating. This information is critical in the methodology development that is used to identify growth that is transformed into "Household Unit Equivalents" (HUEs) or "Units of Demand" (UODs) that are used to calculate development contributions using the formula provided in the LGA.

²⁷ The Policy states at Part 5 "The calculation of the separate development contribution amount in Table 1, is carried out using the following methodology".

²⁸ Begins on page 36 of the Policy.

²⁹ Sections 106(2)(b) and 201A(1)(a) LGA

³⁰ Section 106(2)(b) and 201A(1)(d) LGA

³¹ For the purposes of recuperating the development contributions proportion of the capital expenditure. If project has already been paid for and delivered, then it should no longer remain in the schedule.

³² Areas identified by Council as being potential growth areas within the district.

³³ An example of this is the Whangarei District Council Development Contributions Policy page 6.

³⁴ Council staff are currently working to update the schedule of assets and include the missing statutory elements.

Could the Policy be improved?

Based on the findings above, the research and analysis concludes that the Policy requires re-work to address and rectify the issues found during this review.

The report writer would suggest that the current Policy is replaced in its entirety as there are too many fundamental issues impacting the Policy's performance, which may lead to detrimental consequences for Council in the long-term.

Does the Policy align and comply with legislation?

The research and analysis concludes that the Policy in its current form may not achieve statutory compliance.

Summary

This report has found that:

- The Policy is not performing as well as it could and struggling to achieve its purpose or objectives.
- Research and analysis found that although the Policy is still operating, it may no longer fit for purpose.
- Analysis of the Policy has found that in its current form, is creating issues for useability, interpretation and application of the Policy.
- The Policy's current schedule of assets does not have complete information on each asset and requires further information
- Research and analysis concludes that the Policy requires a re-work of the entire document to address and rectify the issues.
- Research and analysis concludes that the Policy in its current form, in some cases, does not achieve statutory compliance.

Legal framework

The Policy is governed by the relevant provisions of the LGA. These provisions define the Policy's purpose, scope, content, application, and implementation, as well as the circumstances under which the Council can exercise its discretionary powers, and the process that applicants must use when challenging development contribution assessments.

The Policy is made under section 102(1) and 101(2)(c) of the LGA.

Policy purpose:

The purpose of the Policy³⁵ is to provide predictability and certainty about sources and levels of funding³⁶, and support the principles set out in the Preamble of Te Ture Whenua Maori Act 1993.³⁷

Policy Objectives:

To meet the statutory provisions contained in the LGA and enable Council to recover from those persons undertaking development a fair, equitable and proportionate portion of the total cost of capital expenditure necessary to service growth over the long term through its Development Contributions Policy³⁸.

³⁵ Section 102(2)(d) LGA

³⁶ Section 102(1) LGA

³⁷ Section 102(3A)(a) LGA

³⁸ Section 197AA LGA

Policy Scope:

To achieve the Policy's purpose and objectives, the LGA sets the scope of the Policy by addressing all aspects of the Policy:

Within scope:

- The types of developments that will be subject to development contributions³⁹
- The kinds of costs that can be covered under the Policy⁴⁰
- How contributions will be calculated, ensuring that the costs are fair and proportional to the impact of the development
- How Council will ensure that the collected contributions are used towards the specific infrastructure projects or improvements related to development
- Provide for any exemptions, discounts, or adjustments based on certain circumstances, such as the nature and scale of the development
- Determine the circumstances in which development agreements can be entered
- Provide the circumstances when and how penalties will be applied
- Provide guidance on how the Policy will be applied and reviewed over time.
- The grounds and process for challenging Council's development contributions assessments⁴¹

Out of scope:

- Operational Costs⁴²
- Costs not associated with directly with development /
- Existing developments that do not create additional demand on infrastructure
- Projects not listed in the LTP
- Policy does not include private development projects that do not directly impact on Council's infrastructure or services⁴³
- Does not allow for contributions to be used for anything other than what they were collected for.
- Appointment and removal of development contribution commissioners
- Development contribution objection hearings processes
- Setting development contribution limits⁴⁴

Policy Content:

As stated above, the Policy is determined by the provisions in the LGA. The Policy must contain the following and:

- summarise and explain the total cost of capital expenditure identified in the long-term plan⁴⁵ or identify the capital expenditure assets that will be built after the period covered by the long-term plan for the purposes of calculating the development contributions required for them⁴⁶.

³⁹ Residential, commercial or industrial developments

⁴⁰ Purchasing and developing reserves, construction or improving network infrastructure or community infrastructure

⁴¹ Process, grounds and time limits to raise development contribution assessments are dictated by sections 199A – 199D with the procedure for development contribution objections made under 199C found in Schedule 13 A of the LGA

⁴² The Policy does not cover ongoing operational or maintenance costs for existing network or community infrastructure or reserves.

⁴³ Generally this will be determined at the resource consent process, and is where a Financial contribution will be applied

⁴⁴ Section 200 LGA sets the limitations applying to the requirement for development contributions

⁴⁵ Section 106(2)(a) LGA

⁴⁶ Schedule 13 cl 1(2) LGA as directed under section 106(2)(a) LGA

- Must state the total proportion of the total cost of capital expenditure funded by⁴⁷ the following:
 - Development contributions⁴⁸
 - Financial contributions⁴⁹
 - Other sources of funding⁵⁰
- Must provide an explanation on⁵¹:
 - How the infrastructure helps to achieve community goals⁵²
 - How the benefits are shared among the whole district, community, specific groups and individuals from the infrastructure⁵³
 - When those benefits are expected to happen⁵⁴
 - How much certain individuals or groups contribute to the NEED for the infrastructure⁵⁵
 - The costs and benefits of funding the infrastructure separately from others, including how it affects transparency and accountability⁵⁶
 - The considerations that Council took into account when determining how its funding decisions will impact the district / community's current and future wellbeing - social, economic, environmental and cultural⁵⁷.
- Must identify separately
 - Each activity / group of activities for which a development contribution will be required and
 - Specify the total amount of funding to be sought by development contributions⁵⁸.
- Must comply with the requirements set out in sections 201 and 202A of the LGA⁵⁹.

If Council decides to seek funding for community facilities, the Policy:

- Must include⁶⁰ the following in addition to the matters set out under section 106(1) LGA:
 - An explanation of, and justification for, the way each development contribution in the schedule⁶¹ is calculated⁶²
 - The significant assumptions underlying the calculation, including an estimate of the potential effects if there is a significant level of uncertainty as to the scope and nature of the effects⁶³.
 - The conditions and criteria (if any) that will apply in relation to
 - Remission
 - Postponement
 - Refund of development contributions or

⁴⁷ Section 106(2)(b) LGA

⁴⁸ Section 106(2)(b)(i) LGA

⁴⁹ Section 106(2)(b)(ii) LGA

⁵⁰ Section 106(2)(b)(iii) LGA

⁵¹ Section 106(2)(c) LGA

⁵² Section 101(3)(a)(i) LGA as directed by section 106(2)(c) LGA

⁵³ Section 101(3)(a)(ii) LGA as directed by section 106(2)(c) LGA

⁵⁴ Section 101(3)(a)(iii) LGA as directed by section 106(2)(c) LGA

⁵⁵ Section 101(3)(a)(iv) LGA as directed by section 106(2)(c) LGA

⁵⁶ Section 101(3)(a)(v) LGA as directed by section 106(2)(c) LGA

⁵⁷ Section 101(3)(b) LGA as directed by section 106(2)(c) LGA

⁵⁸ Section 106(2)(d) LGA

⁵⁹ Section 106(2)(e) LGA

⁶⁰ Section 201(1) LGA

⁶¹ Schedule is required under by section 201(2) LGA and must be made in accordance with section 202 LGA.

⁶² Section 201(1)(a) LGA

⁶³ Section 201(1)(b) LGA

- The return of land⁶⁴
 - The basis on which the value of additional allotments or land is assessed for the purposes of⁶⁵ maximum development contributions for reserves not to be exceeded⁶⁶.
- Must contain a schedule in accordance with section 202 LGA⁶⁷.

Schedule requirements:

The Policy must also contain a schedule of assets for which development contributions will be used⁶⁸, with the contents specifying⁶⁹ the following:

- The development contributions for each area that are calculated using the relevant methodology⁷⁰ for reserves⁷¹, network infrastructure⁷² and community infrastructure⁷³ and the event that will give rise to a requirement for a development contribution⁷⁴, whether upon granting a resource consent⁷⁵, a building consent⁷⁶ or an authorisation for a service connection⁷⁷.

The schedule must also list and include:

- Each new asset, additional asset, asset of increased capacity, or programme of works for which development contributions are intended to be used for or have already been used for⁷⁸.
- The estimated capital cost of each asset listed in the schedule⁷⁹.
- The proportion of the capital cost that the Council proposed to recover through development contributions⁸⁰.
- The proportion of the capital costs that the Council propose to recover from other sources⁸¹.
- Any logical and appropriate groups of assets that reflect the intended or completed programmes of works or capacity expansion⁸².
- Assets for which capital expenditure has already been incurred by the Council in anticipation of development⁸³.
- Information of community facilities that are grouped assets according to the district or parts of the district for which the development contribution is required, and by the activity or group of activities for which the development contribution is required⁸⁴

⁶⁴ Section 201(1)(c) LGA

⁶⁵ Section 201(1)(d) LGA

⁶⁶ Section 203(1) LGA as directed by Section 201(1)(d) LGA

⁶⁷ Section 201(2) LGA

⁶⁸ Section 201(2) LGA

⁶⁹ Section 202(1) LGA

⁷⁰ Section 202(1)(a) LGA

⁷¹ Section 202(1)(a)(i) LGA

⁷² Section 202(1)(a)(ii) LGA

⁷³ Section 202(1)(a)(iii) LGA

⁷⁴ Section 202(1)(b) LGA

⁷⁵ Section 202(1)(b)(i) LGA

⁷⁶ Section 202(1)(b)(ii) LGA

⁷⁷ Section 202(1)(b)(iii) LGA

⁷⁸ Section 201A (1)(a) LGA

⁷⁹ Section 201A (1)(b) LGA

⁸⁰ Section 201A (1)(c) LGA

⁸¹ Section 201A (1)(d) LGA

⁸² Section 201A (2) LGA

⁸³ Section 201A (3) LGA

⁸⁴ Section 201A (4) LGA

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