

**Examination of the Draft South Oxfordshire Community
Infrastructure Levy Charging Schedule**

**Response to examiners
main issues and questions (ED/3)**

July 2015

Issue 1 – Legal and procedural matters

a) Does the Charging Schedule comply with the procedural requirements of the 2008 Planning Act and the 2010 Regulations as amended?

1. South Oxfordshire District Council can confirm that the Charging Schedule has complied with the procedural requirements of the 2008 Planning Act and the 2010 Regulations as amended, and further information is set out in the Compliance Statement (Appendix 1) (SODC/CIL/4).

Issue 2 – Is the Charging Schedule supported by appropriate available evidence on infrastructure requirements?

2a) Does the Infrastructure Delivery Plan (February 2015) clearly identify the infrastructure needed to support future growth in the district up to 2027?

2. The adopted Core Strategy (2012) sets out the level of growth proposed in the district and has been supported by appropriate evidence at examination including two Infrastructure Delivery Plans (IDPs) i) joint Didcot Infrastructure Delivery Plan (March 2011) and ii) the Infrastructure Delivery Plan Rest of the District (March 2011, amended July 2011).
3. Following adoption of South Oxfordshire Core Strategy the council has been liaising with key infrastructure providers to keep the IDP up to date and identify the latest requirements and costs. The council are also now considering the transport infrastructure needs to 2031 in the Science Vale area which straddles both South Oxfordshire and Vale of the White Horse. In February 2015 the council published one IDP to cover the whole of South Oxfordshire. The Vale of White Horse has set out infrastructure requirements for their district (IDP May 2015). Both the South and Vale IDP's refer to the transport infrastructure for Science Vale.
4. The updated IDP (February 2015) clearly identifies the infrastructure needed to support future growth in the district up to 2027 and transport infrastructure for Science Vale up to 2031.

2b) What is the total cost of infrastructure needed to support development on each of the three strategic sites (Didcot North-East, Ladygrove East site and Wallingford site B)? What is the funding gap for these strategic sites?

5. The costs of infrastructure on the three strategic sites are set out in Appendix 2 (SODC/CIL/5). The indicative total costs are summarised below

Didcot North East (2030 dwellings): £34,512,479 plus on site infrastructure

6. This site is subject of pre application discussions. A masterplan is near agreement and an application is expected later this year.

Ladygrove East (642 dwellings): £15,968.781 plus on site infrastructure

7. Resolution to grant planning permission was granted in 2006 however the application is currently under review.

Wallingford Site B (555 dwellings): £9,186,665 plus on site infrastructure

8. The application was submitted 4 September 2014 and discussions regarding the S106 are underway..
9. Because of the s106 costs associated with the infrastructure on these 3 sites, CIL is not being sought and it is anticipated that S106 funding/ S278 works will fund all the infrastructure required for these developments. The S106 package for each development is likely to be subject to viability. At this stage a funding gap for these particular sites is not envisaged, however monies will be necessary to fund wider transport measures and the secondary school on Didcot North east. These monies will be met from S106 monies, CIL and local growth deal funding, sought by the County Council.

2c) How have infrastructure costs been apportioned between South Oxfordshire District Council and the Vale of White Horse District Council, in relation to those infrastructure items that are cross boundary or affect both authority areas?

10. The South Oxfordshire Core Strategy and emerging Vale of White Horse Local Plan have allocated a significant number of new homes at Didcot and Wantage. Both of these towns sit within Science Vale, an area with potential to deliver up to 20,000 new homes and 20,000 new jobs to 2031.
11. Transport Infrastructure (Science Vale Transport Package) has been identified as key to support planned local growth across the districts. Infrastructure delivery plans have been developed and are kept up to date for both South Oxfordshire and Vale of White Horse, based on the latest evidence available. These plans include a package of transport improvements seen as required to support growth within Science Vale.
12. To enable the planning for, and delivery of the identified package of Science Vale transport improvements, there will be a requirement for both districts to work collaboratively with each other, and with the County Council who will be responsible for delivery of strategic transport schemes. This is in-line with the

duty to co-operate as set out in the National Planning Policy Framework. A Memorandum of Understanding (MoU) has therefore been drafted, setting out how South Oxfordshire, Vale of White Horse and Oxfordshire County Council can work better together to ensure that relevant policy and plans to support strategic transport schemes are developed, and that monies are secured to enable their delivery. It is intended that this MoU is signed in the next month.

13. South Oxfordshire and the Vale of White Horse District Councils are commissioning a joint Leisure Delivery Plan for the Didcot catchment area, which is the only area in both districts where there are cross-boundary leisure issues to be addressed. The delivery plan will assess leisure provision in the Didcot catchment area, and examine and address the demand generated from new development in both South Oxfordshire and the Vale of White Horse.

2d) What contribution is it anticipated that CIL would make towards bridging the funding gap, taking account of potential receipts from residential, office and retail development?

Residential development:

14. The estimated income from CIL residential is £32,664,600.

The Infrastructure Planning and Funding gap report (Table 2 in SUB/7) sets out the anticipated CIL income based on the housing trajectory for the adopted Core Strategy (Appendix 3 SODC CIL/6 – attached as separate document). Table 1 (below) sets out the potential receipts from CIL, currently envisaged. The three allocated strategic sites and sites with planning permission and have been excluded, as infrastructure has been/will be secured through Section 106 – these are referred to in Table 2 below. A significant amount of the housing has been delivered through past permissions and there a high number of current applications will also deliver infrastructure through S106. Table 2 includes refers to those planning permissions and applications.

Table 1 Potential receipts form CIL – Core Strategy growth

<i>Site</i>	<i>Housing No.s (CIL liable #)</i>	<i>CIL rate/ sqm</i>	<i>Projected CIL income*</i>
Didcot area:			
Vauxhall Barracks	300 (180)	£85	£1,377,000
Didcot Orchard Centre Phase III	200 (120)	£85	£ 918,000
Didcot A (Vale allocated site (housing in South Oxfordshire District Council), planning application submitted S106 for Vale development CIL for residential within South	280 (168)	£85	£1,285,200
<i>Small sites in Didcot</i>			
Small sites in Didcot – 13 per annum over 12 years	156	£85	£1,193,400
Rest of the district:			

Henley - Neighbourhood Plan	400		
Henley, Land West of Fair Mile (JHHNP, Site A)	40 (24)	£150	£ 324,000
Harpsden, Highlands Farm (JHHNP, Site M) pre app	140 (84)	£150	£1,134,000
Remaining sites in Henley	165 (99)	£150	£1,336,500
Thame Neighbourhood Plan	775		
Thame: Neighbourhood Plan, Lord William's Lower School	135 (81)	£150	£ 1, 093,500
Remainder – current sites (S106)			
Woodcote - Neighbourhood Plan	76		
Woodcote Garden Centre, Reading Road (NP Site 2), under discussion	9	£150	£121,500
Woodcote, Former Reservoir Site, Greenmore (NP 16),	20 (12)	£150	£162,000
Woodcote, The Smallholding, Land at the end of Wood Ln (NP Site 19),	9	£150	£121,500
Remainder – current sites (S106)			
Larger villages (Core Strategy)			
Remaining sites (not subject to planning permission and S106)– Berinsfield, Crowmarsh, Chinnor, Cholsey, Goring, Nettlebed, Sonning Common, Watlington, Bayswater Farm	869 (521)	£150	£7,033,500
Small sites in rest of district			
85 per annum over 12 years		£150	£13,770,000
TOTAL likely CIL income			£32,664,600

* based on average dwelling size of 90 sqm

development liable to CIL in brackets (excluding 40% affordable housing on sites of 11 dwellings)

Table 2 S106 sites- Core Strategy growth

Site	Housing No.s No	S106
Didcot:		
Didcot Greenfield Neighbourhood	2030	To be S106 (CIL exempt)
Ladygrove east	642	To be S106 (CIL exempt)
Hadden Hill, Didcot, planning application submitted (windfall)	74	Under negotiation
Didcot Gateway – planning application	300	
Rest of district:		
Henley		
Henley, Mill Lane (JHHNPP, site H),	55	£150
Thame		
Thame, NP, site D, planning application granted	175	S106 secured
Thame, NP, Jane Morbey Road, planning permission granted	18	S106 secured
Thame, Angus House, Thame Park Road, planning permission granted	27	S106 secured
Thame, NP, site C, planning permission granted	187	S106 secured

Thame, NP, The Elms, planning application submitted minded to approve Committee 22 July 2015.	37	S106 under negotiation
Wallingford		
Wallingford, site B	555	To be S106 (CIL exempt)
Woodcote		
Woodcote, Former Bus Depot (NP site 18) permission granted	14	S106 under negotiation
Woodcote, Chiltern Rise Cottage and surrounding land (NP Site 1) planning application submitted	24	S106 under negotiation
Larger Villages		
Wheatley	50	S106 under negotiatiion
Benson allowed on appeal	159	S106 secured
Chinnor Siareys Yard S106	22	S106 secured
Larger Villages – speculative / appeal applications*		
Chinnor Greenwood Avenue / pending appeal decision	80*	
Chinnor Crowell Road pending appeal decision	120 *	
Chinnor Lower Icknield Way public inquiry 2016	89*	
Chinnor Mill Lane	78*	
Chinnor Mill Lane	71*	
Chinnor garden centre (windfall brownfield	39	
Cholsey	60	
Core Strategy Housing allocations with planning permission		
Cholsey Fairmile Hospital	354	
Chinnor Cement Works Phase 1	178	S106 secured
Chinnor Cement Works Phase 2	21	S106 negotiations
Crowmarsh Mongewell Park	166	S106 secured
Crowmarsh CABI site	80	S106 secured

* These sites have not been assessed against the Core Strategy numbers as they are speculative

Office development:

15. The estimated CIL income for office could be in the region of £346,500. For the reasons cited below it is difficult to have any real certainty on this income.
16. The Core Strategy supports economic growth by promoting business growth and the creation of new jobs. The Employment Land Review (ELR) which formed part of the evidence base uses an analysis of labour demand which estimates the number of jobs likely to be generated using recent and likely future population and economic trends and translates them into land requirements. The Core Strategy identifies 20ha of land for employment uses – 13.5 ha in South Oxfordshire and 6.5 ha in Vale of White Horse district. These new land allocations together with existing commitments should result in an additional 5,000 B class jobs to 2027.

Table 3 Employment development (area) identified in Core Strategy 2012 (2007 - 2027)

<i>Town</i>	<i>Area</i>	<i>Permitted sites sq m</i>	<i>Proposed sites sq m</i>	<i>Remaining floorspace sq m</i>
District	13.5 ha			Approx. 5.5 ha
Didcot			1800sq m (B1) Didcot gateway (S106)	
Henley				
Thame		5 ha		
Wallingford		3 ha		

17. The employment land includes both B1 and B8 uses. For the purpose of calculating a likely CIL income the following assumptions have been used:

- 40% of the 5.5 ha represents gross floorspace = 22,000sq m
- 50% of the 22,000sqm is CIL liable (B1 office) = 11,000sq m
- Gross internal area is 90% of gross floorspace = 9,900 sq m
- Proposed CIL for office development £35/sqm = 35 x 9,900 sqm = £346,500

Retail development:

18. The projected CIL income from retail could be in the region of £660,800. For the reasons cited below it is difficult to have any real certainty on this income.

19. For the purposes of CIL the levy will only apply to large retail development. There is limited scope in the market towns to deliver large retail units and we have assumed that 50% of this additional floorspace is CIL liable. This will be applied on supermarkets, retail warehouses in excess of 280 sq m.

20. The Retail and Leisure Needs Assessment which formed part of the evidence base for the Core Strategy indicates the quantitative need for new town centre floorspace (Use Classes A1-A5) sqm gross.

Table 4 Retail development (area) allocated in Core Strategy 2012/ Neighbourhood Plan

<i>Town</i>	<i>Area</i>	<i>Permitted sites sq m /ha</i>	<i>Proposed sites sq m/ha</i>	<i>Remaining floorspace sq m ha</i>
Didcot	52,700	1,600 (Aldi Didcot)	10,459 (Orchard centre – S106)	38,241

			2400 (Didcot Gateway-S106)	
Henley	9,200			23,600
Thame NP	7,500			
Wallingford	6,900			

21. In the Didcot Area a significant part of the retail provision will be met by development proposed in existing applications. Retail development is being reviewed in the emerging Local Plan 2031 and the Didcot Area Action Plan will consider the remaining requirement for Didcot. The ability to accommodate the demand in the market towns of Henley, Thame and Wallingford will depend on the availability of sites.
22. This leaves approximately 38,241 sq m for retail development still to be delivered in Didcot. It is difficult to ascertain how much will be CIL liable as smaller units will not generate CIL. In Didcot it is possible that there will be little CIL income.
23. The Neighbourhood Plan for Thame allocates up to 7,500sqm for retail development.
24. The market towns of Henley and Wallingford could deliver 9,200sqm and 6,900sqm new retail floorspace, which is in total 23,600 sq m additional retail floorspace.
25. If 50% of the floorspace was retail warehousing / supermarket the gross area would be 11,800 sq m, and 80% (9,440 sq m) would be chargeable as gross internal area. At a rate of £70 per sq m the total projected CIL income for retail development is £660,800.

2e) Does the submitted evidence clearly explain how planning obligations would operate alongside a new CIL regime in South Oxfordshire?

26. The council has prepared a draft Planning Obligations Supplementary Planning Document, which will be published for a six week public consultation period during July/August 2015. This document explains how planning obligations would operate alongside a new CIL regime and also what infrastructure would be required for the three strategic sites (North East Didcot, Ladygrove East Didcot, site B in Wallingford). It is anticipated that the draft Planning Obligations SPD is published before the CIL hearing. The draft Regulation 123 List (SUB/5) includes an exclusion column setting out which infrastructure projects/types would still be sought through S106 legal agreements.

Issue 3 – Residential rates: Is the Charging Schedule supported by appropriate available evidence on viability?

3a) Do the residential site typologies tested in the viability evidence adequately reflect the type, density and size of schemes likely to come forward in South Oxfordshire? Has sufficient testing been undertaken of strategic sites?

27. The charging schedule is supported by background documents including detailed viability evidence. This is summarised within Section 2.0 of the Draft Charging Schedule Consultation Document, February 2015 (SUB/6) and detailed in the Economic Viability Assessment, February 2015 (SUB/10). The viability was an area-based approach, which involved a broad test of viability across the area using relevant site types for sampling based on those site types allocated and envisaged during the Plan period.
28. The National Planning Practice Guidance ('NPPG') stresses that charging authorities should *"use an area based approach, involving a broad test of viability across their areas"* and *"should reflect a selection of different types of sites included in the relevant plan"*. The NPPG also states that *"the focus should be in particular on strategic sites on which the relevant Plan relies... where the levy is likely to be most significant"*.
29. BNP Paribas Real Estate tested sites of 1, 2, 5, 25, 50, 125, 250 and 500 units at densities of between 20 and 50 dwellings per hectare. These parameters were based upon the nature of sites that the Council anticipated coming forward for development. For sites of less than 500 a S106 cost of £1000 per dwelling has been assumed. For the strategic sites (500 plus a s106 allowance of £10,000 per dwelling is assumed. The strategic sites in the Core Strategy will accommodate a significant amount of on – site infrastructure and in particular it is the schools which will generate a higher S106 cost as identified in the IDP.
30. Having established that the 3 large strategic sites in the Core Strategy are unable to absorb both the likely Section 106 requirements as well as a CIL contribution, the Council has decided to adopt a nil CIL rate on the major strategic sites that the Plan relies upon. However this will not necessarily apply to all sites of 500 plus, the needs for infrastructure will need to be assessed. While other sites of similar scale may come forward in the future, it is unlikely a site of this scale will come forward before a review of the Local Plan 2031 and CIL will be reviewed alongside this Local Plan.

3b) What account has been taken of new Government policy (Ministerial Statement dated 28 Nov 2014, and updated text in the Planning Practice Guidance) which states that affordable housing and tariff-style obligations should not be sought on sites of 10 or less units? What are the implications for the South Oxfordshire Charging Schedule and the accompanying evidence base, including the Viability Assessment?

31. In line with the Ministerial Statement the council are not seeking s106 contributions on sites less than 11 dwellings. Whilst the Core Strategy housing policy (CSH3) supports affordable housing on sites of 3 above the council is no longer applying this policy to sites to less than 11. The exception however is on sites within rural designated areas (e.g AONBs). For sites between 6 and 10 dwellings the council are seeking a commuted sum for affordable housing.
32. The viability assessment however does assume s106 costs on smaller sites and affordable housing on sites less than 11 dwellings. The viability of these small sites is therefore significantly improved. A new policy on affordable housing is being prepared to supersede the existing Core Strategy policy, and this will be adopted through the emerging Local Plan 2031.

3c) In relation to residential development, have reasonable assumptions been made in relation to other factors affecting viability of development and up to date evidence used?

These include:

- **Residential sales values:** BNP Paribas Real Estate collected data on circa 1,200 transactions across the District which completed between August 2003 and May 2014. For each transaction, the unit type and unit areas were collected, from which value per square metre was calculated. For the avoidance of doubt, these are achieved values net of incentives – they are not asking prices.

In the 13 months that have elapsed since this data was gathered, sales values in the District have increased by between 3% in Didcot and 6% in Henley. Given that some of the data relates to sales completed in 2003, the increases will be even higher.

- **Site coverage and density:** The viability study tested densities appropriate to the range of housing sites expected to come forward in the plan period. They were the same assumptions used in the local plan process and reflect the nature of densities coming forward in applications.
- **Build costs:** the build costs are based on BCIS mean average data, adjusted for local conditions in the District. The Council's understanding is that the use of BCIS is not disputed by representors and no alternative data has been submitted that the Council might consider.

Whilst Savills point to an increase in build costs between the publication of the Viability Study and the date of their representation, values have also increased over the same period. Value growth has offset increases in build costs.

The Viability Study includes a 10% contingency, which is double the standard rate. The additional 5% allowance (in comparison to the standard 5%) is more than the CIL liability in most cases.

- **Professional fees:** the appraisals incorporate a 12% allowance which is reflective of the top end of the range of fees. On very large schemes, this over-states fees by a significant margin, as volume housebuilders will use standard house types, which reduces design fees.
- **Developer's profit:** the residential appraisals assume a 20% profit margin, which is a standard assumption in area wide viability assessments. The Council notes that Gladman's representation supports the assumptions on profit.
Savills appear to adopt a contrary view to both Gladman and the Council by suggesting that profit should be assumed at 20% of GDV. This matter has been considered by the Inspector at the Holsworthy Showground appeal (reference APP/W1145/Q/13/2204429) in the context of other appeals (including Shinfield which is often quoted in support of a profit of 20% across all tenures). The Inspector rejects the notion that a 20% profit should apply to all tenures, not least due to the lower risk on the affordable housing.

With regards to profit, the Council would point out that the risk associated with residential development is significantly lower than it was between 2009 and 2012/3, not least due to the various government initiatives such as Help to Buy, which have helped to stimulate demand. This point is borne out by the Examiner's report into Bracknell Forest Borough Council's CIL, which notes that:

"Developer profit was assumed at 20% of Gross Development Value for market housing and 6% for affordable homes. This was challenged by development industry representatives, who suggested that higher rates are expected. Whilst I do recognise that many developers will seek, and indeed expect, higher profit rates, I am not swayed by the view that the Council profit rate assumption is flawed for high level CIL testing purposes. Indeed, in my view such assumed profit levels appear reasonable given the apparent risk and reward profile of development in the borough" (para 43).

A similar point is accepted by the Examiner at West Berkshire, who makes the following observations on profit:

"Concern was expressed regarding the assumed profit levels and in particular the 6% level with regard to the provision of affordable housing. However, this form of development affords a lower level of risk to the developer primarily because such development would be managed by a Registered Provider. The

20% profit level for other forms of development appears to be appropriate and realistic” (para 11).

- **Benchmark Land Values:** the Viability Study sets out the approach adopted in relation to benchmark land values at paragraphs 3.6 to 3.19 and 4.22 to 4.28. These range from £325,000 to £750,000 per gross hectare. This is similar to the range accepted elsewhere in districts with similar sales values and build costs as those in SODC. For example, the Wokingham CIL Examiner considered values of £300,000 per gross hectare to be reasonable. Residential sales values in Wokingham at the time were noted by the Examiner to be between £3,326 and £4,338 per square metre, which mirrors the value range in SODC.
- **Affordable housing:** The council’s policy position is that developments should provide 40% affordable housing, with a tenure mix of 75% social rent and 25% shared ownership, or other tenures e.g. affordable rent subject to viability, which was assumed in the viability study. The Ministerial Statement of 28 November 2014 and implications for CIL and the council’s affordable housing policy has been considered and is referred to under issue 3 b. As set out in the Infrastructure Planning and Funding gap report, February 2015 (SUB/7) the council has achieved on average its 40% affordable housing target. However, on the grounds of viability a lower affordable housing rate of 30% was accepted on two strategic sites (Great Western Park to the west of Didcot and the Fairmile Hospital site). GWP had significant infrastructure costs and Fairmile Hospital had significant refurbishment costs associated with a listed building of this scale.
- **Residual S106/S278 costs:** The proposed level of £1,000 per unit to address any Section 278 and residual S106 costs is realistic, bearing in mind that most of the current S106 receipts would be covered by CIL. Generally S106 will only apply to on-site matters, specifically the provision and maintenance of public open space. On the strategic sites the appraisal incorporates a £10,000 per unit allowance per unit for on-site Section 106 costs. As identified in the Infrastructure Planning and Funding gap report, February 2015 (SUB/7) the average amount of S106 secured per dwelling between 2010 and 2014 is £10,879.

3d) The residential viability work incorporates assumptions regarding the phasing of CIL payments. What are the implications of this approach for overall scheme viability? Are the Council able to demonstrate, through sensitivity testing, what impact alternative phasing (including no phasing of payments) would have on overall scheme viability?

33. The residential appraisals were run with the following assumptions on the timing of payment of CIL:

Table 5 Assumptions on timing of CIL payments

Site type	Instalment one	Instalment two	Instalment three
Single dwelling	Qtr 1	Qtr 3	Qtr 6
Small in fill (2)	Qtr 1	Qtr 3	Qtr 6
Small in fill (5)	Qtr 1	Qtr 3	Qtr 9
Medium – houses and flats (25)	Qtr 1	Qtr 6	Qtr 9
Medium – flats (25)	Qtr 1	Qtr 6	Qtr 9
Medium – houses (50)	Qtr 1	Qtr 6	Qtr 9
Large housing (125)	Qtr 1	Qtr 6	Qtr 12
Large housing (250)	Qtr 1	Qtr 9	Qtr 15
Strategic site (500)	Qtr 1	Qtr 9	Qtr 18

34. The residual land values generated by these developments incorporating CIL at £150 per square metre is shown in the second column of Table 6.
35. If the CIL is assumed to be paid in the first quarter of the development (i.e. no instalments), then the residual land values will change as summarised in Table 6. As can be seen in the column on the right hand side, the impact on the residual land value of adopting no instalments policy (and in effect requiring the entire payment on commencement, which is more onerous than the timings set out in the CIL regulations) is minimal – ranging from 0.39% to 2.29%.

Table 6 Comparison of residual land values – with and without installments

Site type	Residual land value with instalments	Residual land value no instalments	Change	% change
Single dwelling	£90,207	£89,852	£355	0.39%
Small in fill (2)	£147,402	£146,826	£576	0.39%
Medium – houses and flats (25)	£1,341,157	£1,330,061	£11,096	0.83%
Medium – flats (25)	£280,753	£272,361	£8,392	2.99%
Medium – houses (50)	£3,087,027	£3,064,280	£22,747	0.74%
Large housing (125)	£6,355,508	£6,297,539	£57,969	0.91%

Large housing (250)	£10,446,767	£10,324,674	£122,093	1.17%
Strategic site (500)	£13,726,723	£13,411,642	£315,081	2.29%

36. The Council are planning to introduce an installment policy, a draft of which is on the website (SUB/9). This will be finalised with the implementation of CIL.

3e) The Council has indicated that the Viability Study (February 2015) includes updated appraisals of retirement housing. What changes have been made to the appraisal inputs, and how do the results differ from those in the Viability Study (October 2014)? Are there any other differences between the two documents?

37. The Preliminary Draft Charging Schedule included extra care development as being CIL liable and care homes not being CIL liable. The council received representations from Oxfordshire County Council, Retirement Housing Group, McCarthy & Stone and Blue Cedar Homes on the Preliminary Draft Charging Schedule consultation. These organisations objected to extra care (use class C3) being CIL liable and suggested it should be nil rate.

38. Further viability testing (February 2015) was undertaken to consider these representations. Section 6 of this viability study has been expanded and Appendix 3 includes detailed assessments for retirement housing. As a result chapter 7 'Conclusions and recommendations' was updated.

39. The Draft Charging Schedule now proposes a Nil rate for retirement housing including extra care (C3) and care (C2) home and rural exception sites.

Issue 4 – Residential rates: Are the proposed charging rates informed by and consistent with the evidence? Would the proposed charging rates put the overall development of the area at risk?

4a) Are residential uses clearly defined in the table in the Charging Schedule, avoiding duplication?

40. The Draft Charging Schedule proposes a CIL charge for residential development. The term 'Residential development' is not defined by the Draft Charging Schedule although it clearly excludes those forms of residential use which are separately identified within it i.e. retirement housing, care homes and residential rural exception sites.

4b) Are the proposed £150 psm and £85 psm CIL charging rates for residential development and the geographical areas justified by the appropriate available evidence and reasonable?

41. National Planning Policy Guidance sets out that a charging authority should use an area-based approach, involving a broad test of viability across their area (paragraph 20). The viability study considered sales values across the district which have been grouped into different Sub-areas, where values in an area are similar. The ability of residential schemes to make a CIL contribution varies across the district and areas can be grouped together in three viability areas. These areas comprise 1) Henley/Goring and surrounding area being a higher land value area, 2) other settlements and rural areas being a medium land value area and 3) Didcot and Berinsfield being a lower land value area. The following CIL rates for residential development were identified in the viability study (October 2014) : zone 1 £245/sqm, zone 2 £150/sqm, zone 3 £85/sq m. The council considered the increased income for the higher land value relative to the simplicity and transparency of administering the CIL in this higher land value area (it did not follow parish boundaries). The council took the decision to merge the higher and medium land value areas for the purposes of administering CIL i.e. Zone 1 and apply the lower rate in Zone 2 .
42. The proposed CIL rates for residential development and the geographical areas are justified and reasonable.

4c) Will the residential charging rates apply to student accommodation? If so, is this charge justified by the evidence and reasonable?

43. The Council has not received any applications for student accommodation for a significant period of time. It is possible that forthcoming student accommodation may come forward at Wheatley, as part of Oxford Brookes University.
44. Following the representation by Oxford Brookes University the council has commissioned further viability testing to clarify whether or not CIL student accommodation would be viable.
45. The viability study concludes that student accommodation in the form of student halls would be marginally viable. However other types of student accommodation e.g. housing would be similar to mainstream residential development. If appropriate a footnote to explain the definition of 'residential accommodation' and 'other uses' can be provided. This would explain student accommodation in the form of student halls is not liable to CIL.

4d) Is the nil CIL rate for residential development on the three strategic sites justified by the viability evidence and reasonable?

46. The nil CIL rate for residential development on the three strategic sites is justified by the viability evidence. The amount of infrastructure required in relation to these 3 strategic sites would mean that CIL would not be viable in addition to the s106 (mainly on site) infrastructure.
47. This is explained above under 3a and below under 4e.

4e) Should a nil CIL rate also apply generically to all strategic sites, say of 500 or more dwellings, which come forward in the district? If not, how does the Council propose to deal with other large strategic sites which come forward, including those highlighted in the Council's emerging Local Plan 2031?

48. A nil CIL rate should not be applied generically to sites of 500 more dwellings. The sites which are excluded from CIL have been tested for their infrastructure provision. Not all sites would necessarily generate the amount of infrastructure these sites require which is likely to be in excess of £10,000 per dwelling. The CIL viability allows for £10,000 per dwelling on sites over 500 dwellings and 40% affordable housing and demonstrates that CIL is viable. As explained under section 3a, whilst other sites of similar scale may come forward in the future, it is unlikely a site of this scale will come forward before a review of infrastructure requirements under the Local Plan 2031, and CIL will be reviewed alongside this Local Plan.

4f) Are the other nil CIL rates for residential development justified by the viability evidence and reasonable?

49. The council considers that the other nil CIL rates for residential development are justified by the viability study and reasonable. Extra care development incorporates independent living and is considered nationally to be the same use as residential (C3). The council seeks 40% affordable housing on residential development under Policy CSH3. It is accepted that extra care development provides greater communal areas which increase build costs and generally having a more specialised market takes longer to sell. This makes extra care retirement housing less viable than new homes in general. The viability study concludes that extra care housing is unlikely to be able to absorb CIL contributions alongside 40% affordable housing in all areas, except in the Henley/Goring area. For the majority of the district therefore, CIL is not viable for extra care development incorporating affordable housing. Although we could create a further charging zone for Henley / Goring this was explored in during the preliminary draft charging stages and concluded that the potential income was limited compared to the additional cost and complexity of administering another zone, which was not compatible with parish boundaries.
50. Residential care homes (C2): The Preliminary Draft Charging Schedule assumed that if affordable housing was to be provided it could not sustain a CIL rate. However, we do not normally seek affordable housing on residential care homes as from experience they are not deliverable. Although we received no objections to our proposed nil rate in the Preliminary Draft Charging Schedule, as we do not seek affordable housing, land values are sufficiently viable to afford CIL contributions. The value of residential care homes is based on weekly charges rather than sales values (unlike extra care) therefore the viability is unlikely to vary widely across the district. The maximum rate that residential care homes could sustain is £150 per square metre. We receive

limited applications for this type of development and the council consider that administering the charge relative to the income would become a burden against potential captured revenue. Therefore a nil rate has been proposed.

4g) What are the viability buffers associated with the CIL residential charges? (where the buffer is measured as the difference between the maximum CIL rate that could be levied, and the CIL rate proposed, in percentage terms)

51. For residential development, in the higher land value area (Henley, Goring and surrounding areas), the maximum could be £350 per square metre. The proposed rate of £150 per square metre therefore represents 42% of the maximum.
52. In the medium land value area, the maximum rate could be £220 per square metre. The proposed rate of £150 per square metre therefore represents 68% of the maximum.
53. In the lower land value area, the maximum rate could be £125 per square metre. The proposed rate of £85 per square metre therefore represents 68% of the maximum.

4h) Are the buffers sufficient to allow viable residential development across the district? What is the Council's latest housing trajectory over the Plan period, and would the CIL charges affect delivery of the planned housing provision?

54. The viability buffer is over 30% across the whole district - the viability buffer is sufficient and has been accepted elsewhere.
55. The latest housing trajectory over the Plan period is set out in Appendix 3 (SODC/CIL/6) and the CIL charges would not affect the delivery planned housing provision

4i) What are the implications of the proposed CIL charges for cross-border strategic sites, in terms of development and infrastructure deliverability?

56. The only cross border strategic site is the former power station site A in Didcot which straddles both districts. As set out under issue 2d a planning application has been submitted in June 2015 for a mixed use redevelopment comprising up to 400 dwellings, 110,000 sqm of class B2/B2 units, 25,000 sq m of B1 units, 13,000sqm of retail units, 150 bed hotel and 500 sqm of A3/A4 use including link road, open space, landscaping, together with reservation of land for link road and Science Bridge. The proposed masterplan for the site shows that a proportion of the proposed residential development (280 dwellings from a total of up to 400 dwellings) lies in South Oxfordshire, with the remainder of the mixed-use development proposal in the Vale of White Horse.

57. A Planning Performance Agreement between the two districts and the developer has been signed and agreed that this application will be determined at Planning Committee in October/November and a S106 legal agreement signed by 18 February 2016. If CIL in South has been implemented the development will be liable for the proportion in South. This will be taken account of during the s106 negotiations.

Issue 5 – Office rates: Is the Charging Schedule supported by appropriate available evidence on viability? Are the proposed charging rates informed by and consistent with the evidence? Would the charging rates put the delivery of office development in the area at risk?

5a) In relation to office development, have reasonable assumptions been made in relation to factors affecting viability of development and up to date evidence used?

Including:

- Rental income
- Build costs
- Fees
- Residual S.106 costings
- Profit levels
- Current use value

58. The assumptions underpinning the office and retail appraisals are set out in Table 4.30.1 in the viability and summarised below:

Offices

- Rent: £20 per square foot
- Two year rent free period
- 6% yield
- BCIS build costs plus 10% allowance for external works
- 5% contingency
- 10% fees
- 20% profit on cost
- Residual Section 106: £32 per square metre

59. The rent adopted is within the range identified by CoStar of up to £25 per square foot. The other assumptions are reflective of market conditions.
60. The Council notes that the proposed CIL of £35 equates to 1.29% of development costs and therefore represents a very modest contribution that will not in-itself threaten viability. The Council also draws the Examiner's attention to the residual Section 106 incorporated in the appraisals of £32 per square metre, which in many cases will not be required. The maximum CIL identified in the Viability Study of £50 per square metre would therefore increase to £82 per square metre.

61. The proposed CIL of £35 per square metre represents 70% of the maximum potential rate, leaving a 30% buffer. If the residual Section 106 contribution is not required, the proposed CIL of £35 per square metre would equate to 43% of the maximum rate, leaving a 57% buffer.

5b) Is the CIL charge of £35 psm for office development (including research and development) justified by the evidence and reasonable?

62. The council considers the CIL charge of £35/sqm for office development is justified by the viability study and reasonable.

5c) What is the overall viability buffer associated with office development? (where the buffer is measured as the difference between the maximum CIL rate that could be levied, and the CIL rate proposed, in percentage terms)

63. The buffer is at least 30%, which is consistent with the approach adopted by other charging authorities.

5d) Would the office CIL charge affect the delivery of office development and/or mixed use commercial schemes in the district? Would there be any particular implications for the delivery of cross-border sites?

64. The council considers the CIL charge of £35/sqm for office development justified and reasonable. New office development should be able to absorb the levy and not threaten office development in the district. Existing office development which may generate a lower rental income is not subject to CIL.

Issue 6 – Retail rates: Is the Charging Schedule supported by appropriate available evidence on viability? Are the proposed charging rates informed by and consistent with the evidence? Would the charging rates put the delivery of retail development in the area at risk?

6a) In relation to retail development, have reasonable assumptions been made in relation to factors affecting viability of development and up to date evidence used?

Including:

- Rental income
- Build costs
- Fees
- Residual S.106 costs
- Contingencies
- Profit levels
- Current use value

Retail (supermarket)

- Rent: £15 per square foot
 - 6 months rent free period
 - 5% yield
 - BCIS build costs plus 10% allowance of external works
 - 5% contingency
 - Residual Section 106: £107 per square metre
 - 10% fees
 - 20% profit
65. The proposed rate of £70 per square metre for supermarkets is within the typical range of rates for this type of retail, albeit at the lower end of the range in the south east. The assumptions are consistent with those accepted elsewhere and reflect conditions in the District.
66. The proposed rate of £70 per square metre equates to 70% of the maximum rate. Furthermore, the appraisals incorporate a residual Section 106 allowance of £107 per square metre, which is unlikely to be required in all cases. This adds a significant additional buffer.

6b) Are the definitions of ‘supermarkets, superstores and retail warehouses’ and ‘small centre retail’ sufficiently clear?

67. The definitions of ‘supermarkets, superstores and retail warehouses’ and ‘small centre retail’ have been set out in a footnote of the Draft Charging Schedule and the council considers these to be sufficiently clear.

6c) Is the CIL charge of £70 psm for supermarkets, superstores and retail warehouses justified by the evidence and reasonable?

68. The £70 psm CIL charge proposed for supermarkets, superstores and retail warehouses across the district is justified by the evidence. It is considered to strike a balance that does not put at serious risk the viability of new development whilst contributing towards local infrastructure improvements.

6d) Is the nil CIL charge for small centre retail justified by the evidence and reasonable?

69. The viability study shows that small centre retail cannot sustain CIL and therefore the council proposes a nil CIL charge.

6e) What are the overall viability buffers associated with retail development? (where the buffer is measured as the difference between the maximum CIL rate that could be levied, and the CIL rate proposed, in percentage terms)

70. The buffer is at least 30%, which is consistent with the approach adopted by other charging authorities.

6f) Would the CIL charge for supermarkets, superstores and retail warehouses affect the delivery of these uses in the district?

71. The council considers the viability buffer of 30% sufficient and does not consider that the proposed £70 psm would affect delivery of these uses in the district.

Issue 7 – Other rates

7a) Are the proposed nil CIL charging rates for hotels and ‘other uses’ justified by the evidence and reasonable?

72. The viability study clearly shows that a maximum CIL of only £4 psm could be levied for hotel development. By applying a viability buffer this type of development cannot sustain CIL.
73. With regard to industrial and warehousing floorspace the assessment shows that these uses are unlikely to generate positive residual values and therefore a nil rate has been proposed.
74. Sui generis uses can be varied and difficult to appraise.

Appendix 1

Compliance Statement

This statement has been produced to demonstrate that Oxfordshire District Council has complied with the requirements set out in the Planning Act 2008, the CIL Regulations 2010 (as amended) and CIL Guidance. The following table summarises how the council has complied with the legislative requirements for the introduction of CIL.

Planning Act 2008	
Paragraph 211	<p>In setting the rates and preparing the Draft Charging Schedule South Oxfordshire District Council had regard to the infrastructure costs, other actual or expected sources of funding for infrastructure and the economic viability of development. The council has used appropriate evidence including full viability studies undertaken by consultant BNP Paribas Real Estate. The viability study to support this CIL process have been undertaken with regard to the adopted South Oxfordshire Core Strategy (2012) and saved policies from the Local Plan (2011). The evidence shows that the proposed rates would not put at risk the delivery of the South Oxfordshire Core Strategy.</p> <p>The council engaged with a range of stakeholders in preparing the Preliminary Draft and Draft Charging Schedule with consultations taking place as follows:</p> <p>Preliminary Draft Charging Schedule: 20 October to 17 November 2014</p> <p>Draft Charging Schedule: 26 February to 26 March 2015</p>
Paragraph 212	<p>South Oxfordshire District Council has appointed the Planning Inspectorate to examine the Draft Charging Schedule, as an appropriate independent body that has suitable qualifications and experience for the task.</p> <p>All persons who have submitted representations about the Draft Charging Schedule have been given the opportunity to be heard by the examiner.</p> <p>The following appropriate, available evidence has informed the Draft Charging Schedule: South Oxfordshire Core Strategy (adopted 2012) and saved policies from the Local Plan 2011</p>

	<p>CIL Viability Study (2014, which was updated Feb 2015 to include viability of older people accommodation)</p> <p>Infrastructure Delivery Plan for South Oxfordshire (update 2014)</p> <p>Infrastructure Planning and Funding Gap Report (February 2015)</p> <p>Responses to Preliminary Draft Charging Schedule consultation and Draft Charging Schedule consultation</p>
Community Infrastructure Levy Regulations 2010 (as amended)	
Regulation 12	<p>The Draft Charging Schedule contains the information required by the Regulations:</p> <ul style="list-style-type: none"> (a) the name of the charging authority (South Oxfordshire District Council) (b) the rates (in pounds per square metre) at which CIL is to be charged within the authority's area (c) a map which identifies the location and boundaries of the zones, on an Ordnance Survey base showing grid lines and references, and explanation of any symbol (d) an explanation of how the chargeable amount will be calculated <p>The date of approval, when the charging schedule takes effect and a statement of its publication in accordance with the CIL Regulations and Planning Act 2008 will all be published on the completed Charging Schedule.</p>
Regulation 13	<p>South Oxfordshire District Council's differential rates are compliant with Regulation 13, which enables charging authorities to set differential rates (including nil rates) by location, type and scale of development.</p>
Regulation 14	<p>In setting its differential rates, South Oxfordshire District Council, has complied with Regulation 14 (1) which requires "to strike an appropriate balance between (a) the desirability of funding from CIL (in whole or in part) the actual and expected estimated total cost of infrastructure required to support the development of its area, taking into account other actual and expected sources of funding; and (b) the potential effects (taken as a whole) of the imposition of CIL on the economic viability of development across its area."</p> <p>A rate setting workshop facilitated by officers and consultants (CIL Knowledge and BNP Paribas) was held on 21 July 2014 and included Senior Management, relevant Cabinet members and representatives from Oxfordshire County Council. A</p>

	briefing session for all Members was held on 2 October 2014.
Regulation 15	<p>A Preliminary Draft Charging Schedule was approved by the Cabinet Member for Planning on 6 October 2014 and subject to a call-in period. The Decision was not called in and subsequently the Preliminary Draft Charging Schedule was published for public consultation between 20 October and 17 November 2014, together with the accompanying evidence base.</p> <p>Consultation letters/emails with the Preliminary Draft Charging Schedule were sent to consultation bodies (including adjoining Local Planning Authorities/County Council, Parish and Town Councils).</p> <p>The council also invited representations from persons and organisations who were on the council's Local Plan database including local agents, developers, residents, businesses and so forth.</p> <p>The council utilised the local press and social media to publicise the consultation by Public Notice and Press Release.</p> <p>Information was published on the council's website and hard copies were made available at local libraries and the council offices.</p> <p>34 responses were received on the Preliminary Draft Charging Schedule. These informed the preparation of the Draft Charging Schedule and were reported to Planning Cabinet meeting on 12 February 2015, Scrutiny meeting on 17 February 2015 and Council meeting on 19 February 2015.</p> <p>An all Member meeting was also held on 2 February 2015.</p> <p>A summary of the representations and the council's response is set out in "Consultation Report" and published on the council's website (SUB/12)</p>
Regulation 16	<p>In accordance with the Regulations, the Draft Charging Schedule was published, together with relevant evidence and a Statement of Representations Procedure/Statement of Fact on the council's website on the 26 February 2015. (SUB/6 and SUB/8)</p> <p>Consultation letters including a copy of the Draft Charging Schedule and Statement of Representations Procedure/Statement of Fact were sent to consultation bodies (incl. adjoining Local Planning</p>

	<p>Authorities/ County Council/ Town and Parish Councils).</p> <p>Previous respondents on the Preliminary Draft Charging Schedule, residents and organisations who were on the Local Plan database were notified of the publication of the Draft Charging Schedule. Local notices were placed in the local press including a statement of the representations procedure and statement of the fact.</p> <p>The Draft Charging Schedule, relevant evidence, a statement of the representations procedure and a statement of the fact was published on the council's website and hard copies made available at local libraries and the council offices.</p> <p>30 representations on the Draft Charging Schedule were received and five requests to be heard by the examiner. Those making representations have been/will be informed of subsequent stages in the examination and adoption process, including submission, examination, publication of the examiner's report and approval of the Charging Schedule by the Council in accordance with their requests.</p>
Regulation 17	<p>The period for representations on the Draft Charging Schedule was 26 February 2015 to 26 March 2015.</p> <p>A summary of the representations and the council's response is set out in "Consultation Statement" and published on the council's website (SUB/3)</p>
Regulation 19, Regulation 11 (a) and (b)	<p>The council considered representations to the Draft Charging Schedule consultation and made minor modifications to the Draft Charging Schedule and Draft Regulation 123 List. On 8 May 2015 an electronic copy of the Statement of Modifications (SUB/1) was sent to all consultation bodies invited to make representations under Regulation 15.</p> <p>Following the above South Oxfordshire District Council submitted the following documents to the Planning Inspectorate on 8 May 2015 in both paper and electronic form:</p> <ul style="list-style-type: none"> (a) the Draft Charging Schedule; (b) the Consultation Statement (SUB/3) setting the number of representations received and the main issues raised; (c) copies of representations to the Draft Charging Schedule consultation;

	<p>(d) a Statement of Modifications to the Draft Charging Schedule and Draft Regulation 123 List;</p> <p>(e) and relevant evidence, such as the viability study, Infrastructure Delivery Plan and Planning and Funding Gap report</p> <p>Documents set out above were sent to local libraries on 8 May to make them available for the public to view and have also been displayed at the council offices.</p> <p>The council's website was updated on 8 May and the following documents have been published:</p> <ul style="list-style-type: none"> (i) the Draft Charging Schedule (ii) relevant evidence (iii) a Statement of Submission (SUB/4) <p>Persons/organisations who requested to be notified of the submission of the Draft Charging Schedule have been informed on 11 May 2015.</p>
Regulation 21	<p>The council received nine responses to the Statement of Modification and three requests to be heard by the Examiner within the period for making representations to the Draft Charging Schedule.</p> <p>The council has published the time and place at which the examination is to be held and the name of the examiner on</p> <ul style="list-style-type: none"> (a) its website; (b) notified any person who has made a representation in accordance with regulation 17; and (c) published public notices in the local press: Herald on 24 June 2015; Henley Standard on 25 June 2015 and Oxford Times on 26 June 2015.

Appendix 2

Infrastructure requirements and costs for three strategic sites

Infrastructure type	North East - 2030 dw	Ladygrove - 642 dw P00/W0626/O	Site B, Wallingford - 555 dw P14/S2860/O 04/09/2014
Transport:			
Access arrangements through S278 Agreement	Access from existing roundabouts on the A4130 NPR and from the north-south B4016	Access to site	New access onto A4130, alterations to existing access on Wantage Road
Highway works	Highway on and off site works identified through the Transport Assessment		
Contribution towards new science bridge	1,944,639.00	531,252.00	
Contribution towards widening of A4130	1,111,222.00	177,084.00	
Contribution towards Thames Crossing at Appleford/Culham	555,611.00	177,084.00	
Contribution towards Didcot northern perimeter road phase 3 incl. part direct delivery	1,666,833.00	3,906,252.00	
Contribution towards Jubilee Way roundabout	277,806.00	354,168.00	
Financial contribution for strategic public transport improvements	2,880,000.00	720,000.00	851,000.00
Provision of bus stops and associated infrastructure	44,000.00	44,000.00	51,000.00
Provision of pedestrian and cycle links within the site and links into existing network	S278	S278	S278
Travel plan monitoring			2,040.00
Contribution for off site works in relation to Public Rights of Way network	101,500.00	32,100.00	tbc
On site works in relation to Public Rights of Way	S278	S278	tbc
Education:			
1 no x 2FE and 1 no x 1FE primary school, requiring 2.22 ha land (each) incl. early education provision	13,200,000.00		

Financial contribution towards the timely provision of extra primary education at North East Didcot to ensure that the composite provision there is of 2 no x 2FE primary schools. If such timely provision is not achievable then, at the Ladygrove site the provision of a new 1FE primary school incl. early education (with capacity to expand to 2FE), requiring 2.22 ha land will be sought		5,300,000.00	
1 no 1FE primary school (with capacity to expand to 2FE) requiring 2.22ha land			5,129,000.00
New secondary school in Didcot incl. 8.68ha land, sufficient for a 1,200 pupil facility	10,871,822.50	3,548,982.33	
Financial contribution for expansion of Wallingford secondary school			2,165,937.00
New Special Education Needs provision in Didcot	337,216.00	110,361.60	95,034.00
Recreation and sports facilities, play, open space			
Leisure facility (indoor)	3.8ha for the leisure facility (leisure centre and all weather pitch) plus land to provide pitches and a pavilion to a total land take of 14ha.		
Financial contribution towards leisure facility (indoor)	tbc	513,500.00	421,095.00
Outdoor sport	All weather pitches, pavilion incl. 6 changing rooms and other facilities. 2.34 ha for floodlit 4 tennis courts and clubhouse	Floodlit 2 tennis courts 2.35ha of joint football fields and 8 strip cricket field. £180,794 contribution for pavilion	0.48 ha outdoor sport provision 1.5 ha pitch provision
Play	4.25ha for play comprising at least 1.6ha of formal play space, which should take the form of equipped play areas and informal play to serve all ages. A MUGA (782 sqm) on site	1.22 ha for play comprising 0.76 ha casual and 0.46 ha equipped pay space.	0.95 ha for play comprising of LAP, LEAP and NEAP
Play maintenance	Commuted sum for the maintenance, if not managed by a management company		
Open space	10 sq.m per person or 10% of the site (whichever is greater) as informal open space.		

Open space maintenance	Commuted sum for the maintenance, if not managed by a management company.		
Green infrastructure	On site provision or contribution towards the town-wide schemes	8ha incl. 6ha local park	4.4ha
Biodiversity	Contribution towards Conservation Target Area measures / Strategic habitat creation, enhancement and restoration		
Allotments	1.5ha on site	0.46 ha on site	0.36 ha on site
Community infrastructure:			
Community hall	Neighbourhood centre incl. shops if appropriate and community centre to be provided on site		tbc
Integrated Youth support service	There is scope to provide services within the community centre	23,760.00	Tbc
Adult learning (Didcot)	There is scope to provide facilities within the community centre	17,088.00	Tbc
Older people/ Health & Wellbeing resource centre (Didcot)	709,500.00	264,000.00	
Older people/ Health & Wellbeing resource centre (Wallingford)			249,700.00
Financial contribution towards Didcot library	420,155.00	129,285.00	
Financial contribution towards Wallingford library			118,405.00
Provision of public art and maintenance	Public art		tbc
Fire	Fire hydrants (to F&RS specifications) to be provided on site – secured via planning condition		
Police	Financial contribution towards police facilities and security		
Health	Financial contribution towards additional GP capacity		
Recycling: upgrade Household Waste Recycling Centre	316,352.00	97,344.00	89,152.00
Air quality	Mitigation measures required directly as a result of the development and contribution towards wider air quality measures. Provision of electrical vehicle charging points		
Cemetery	Financial contribution towards additional burial space		
Street naming and numbering	21,883.40	6,920.76	5,982.90
Shop mobility	53,940.00	15,600.00	8,320.00
Total	34,512,479.90	15,968,781.69	9,186,665.90