Appendix 3 – Evidence of Andrew Dixon for the Council

Timaru District Council's position in respect of Financial Contributions in the Proposed District Plan

3 June 2025

Introduction

My full name is Andrew Mark Dixon. I hold a Bachelor of Engineering from the University of Auckland and I am the Group Manager - Infrastructure for the Timaru District Council. I am also a Chartered Member of Engineering NZ.

For the last 35 years I have held positions in Local Government and in Infrastructure Management. In respect of my employment at Timaru District Council, I was the Land Transport Manager for 16 years, and the Group Manager of infrastructure for 4 years. In this capacity I have had oversight of the financial contributions process.

I am authorised by Timaru District Council to provide this evidence.

This statement sets out the approach taken by TDC in relation to the Proposed District Plan's Financial Contribution rules (FC rules) and respond to the specific submissions in relation to the FC rules.

In preparing this statement I have reviewed:

- the Operative District Plan (ODP) and Proposed District Plan (PDP) Financial Contribution rules;
- the requirements of the Local Government Act 2002 in relation to the requirement for a Financial Contributions Policy to be contained in TDC's Revenue and Finance Policy (FC Policy); and
- the summary of submissions received on the FC rules in the PDP.

Overview

The FC rules were drafted to comply with s 77E(2) RMA 1991, which requires the rule to specify the purpose of the contribution, how its level would be determined, and when it would be required.

- (2) A rule requiring a financial contribution must specify in the relevant plan or proposed plan—
 - (a) the purpose for which the financial contribution is required (which may include the purpose of ensuring positive effects on the environment to offset any adverse effect); and
 - (b) how the level of the financial contribution will be determined; and
 - (c) when the financial contribution will be required.

The purpose of the proposed FC rules is to provide this detail.

The way TDC's FC rules operate is that growth-related capex is informed by the FC Policy, contained in the Revenue and Finance Policy. The FC policy is reviewed every three years (s 106(6) LGA 2002), and is required to provide specifics on growth capex and the proportional allocation of funding and justification, as well separately identifying activities for which a financial contribution will be required.

In other words, the FC rule provides the method for setting a financial contribution. The FC Policy provides the factual detail (i.e., expected funding required) for planned growth capex. The amount of the financial contribution is calculated based on the method set out in the FC rule, using the capex identified in the FC policy. In Timaru's situation, growth capex is limited to specific Development Areas (DAs) and some Open Space and Recreation.

It is proposed that the FC rules introduction in the PDP is amended to include this clarification:

The Financial Contribution rules apply in conjunction with the Council's Financial Contributions Policy, which is in the Revenue and Finance Policy and part of the Council's Long-Term Plan. The Financial Contributions Policy provides regular (triennial) updates on the Council's growth capex intentions, detail and justification on the proportional allocation of this funding stream, as well as separately identifying the activities and funding allocations – as required by s 106 of the Local Government Act 2002.

I now set out specific responses to the specific submissions:

Summary of submission	Who is raising this	Response
The FC rules lack clarity and certainty about how they will be calculated and proportioned and then implemented. There needs to be a nexus between a FC and environmental effect, and this requires evidence of capacity. Reference	KO 229.55 and .56	To respond to submitters concerns, TDC proposes that additional detail for Development Areas (i.e., at Washdyke, Gleniti, Broughs Gully and Geraldine) is included in APP7, similar to how the ODP provides this detail. The s42A author has sought to achieve this through incorporating relevant detail that was removed from the ODP. In respect of the FC rules for non-DA development (FC-R1 and where relevant FC-R3), given this development's unplanned nature, TDC's position is the FC rules and APP7
to s 77E RMA		provide sufficient and expected clarity and certainty. To the extent district wide growth capex features in future LTPs, the FC policy will either specify this, or allocate this as unplanned FC contributions towards this growth capex. This however will be undertaken as required under s 106 of the LGA 2002, as part of the triannual review of the Revenue and Finance Policy. In terms of the nexus between an FC and an
Cive mayo detaile	Dagas	environmental effect, the intention reflected in APP7 is that FCs will effectively be required to pay for the additional demand created by a proposed development.
about retrospective contributions, and be explicit that these costs should only be those over and above what would have been routine upgrade /	Rooney Group 174.63, 191.63, 249.63, 250.63, 251.63 TDHL 252.63	Retrospective contributions TDC's intention, as reflected in APP7, is that FCs will only be required where additional capacity has been created in anticipation of future development. It is not intended that FCs will be required for routine upgrade or replacement that is not related to the growth arising from the development.
		The LTP will identify capex for routine upgrade and replacement, and capex for growth. Use of Statistics New Zealand's Producer Price Index for Construction Outputs for existing

Contributions should be levied against all beneficiaries of roads, not just those with frontages		infrastructure with additional anticipatory capacity A specific submission (174.63) challenged the use of the PPI for construction outputs that have already been completed – that developers should not be levied in "todays" money for "yesterday's" work. This submission refers to APP71.4.c.i, which uses the PPI to address increased costs between calculation and collection. The submission appears to be based on a misunderstanding that TDC intends to apply PPI to in effect charge for an asset's present value, rather than its actual cost. This is not intended. Contributions should be levied against all beneficiaries of roads, not just those with frontages The intention, reflected in APP7, is that FCs reflect an equitable contribution of parties toward costs, so that if a new road benefits others (not just those with road frontages), that should be reflected in the contribution.
The use of the words "full actual costs" should instead ensure that it is only the equitable share of costs that are imposed.	Rooney Group 174.64, 191.64, 249.64, 250.64, 251.64 TDHL 252.64	TDC's intention is that an equitable share of costs is imposed. It is intended that this be addressed through APP7 1.4(a), which provides for "full cost" minus the benefit accruing to others.
Oppose 4% contribution increase from \$500 per unit as significant increase and not affordable	Rooney Group 174.65, 191.65, 249.65, 250.65, 251.65	TDC accepts that the increase in proposed financial contributions for reserves from ODP to PDP is significant. However, compared to other similar Council's the amount is moderate. Examples (extracts from relevant plans in Appendix A) suggest that the approach to open space financial contributions for additional

OHL 52.65	residential allotments, accepting that there are nuances to each of these councils' approaches:	
	Mckenzie District Council 5%	
	 Ashburton District Council 5% 	
	• Waitaki District Council 7.5%	
	Waimate District Council 5%	
	TDC considers that the proposed increase is fair and reasonable.	

Andrew Dixon General Manager Infrastructure 3 June 2025

Appendix A – Open space contribution requirements from similar Councils

- 8.3.3 All costs shall be GST exclusive.
- 8.3.4 Where any service serves or is intended to serve land in a subdivision or development and other land, the liability of the consent holder shall be limited to the extent to which the service serves or is intended to serve the land in the subdivision or development.
- 8.3.5 Where the financial contribution is or includes a payment of money, the Council may specify in the condition:
 - The amount to be paid by the consent holder or the method by which the amount of the payment shall be determined;
 - b How payment is to be made, including whether payment is to be made by instalment;
 - c When payment shall be made;
 - d Whether the amount of the payment is to bear interest and if so, the rate of interest;
 - e If the amount of the payment is to be adjusted to take account of inflation and if so, how the amount is to be adjusted;
 - f Whether any penalty is to be imposed for default in payment and if so, the amount of the penalty or formula by which the penalty is to be calculated.
- 8.3.6 Where the financial contribution is or includes land, the value of the land shall be determined by the Council in granting a consent; the Council shall in its decision give reasons for its assessment of the value of the land.
 - a Where the financial contribution is or includes land, the Council may specify:
 - b The location and area of the land;
 - c Any works to be carried out on the land;
 - d When and how the land is to be transferred to or vested in the Council.
- 8.3.7 The Council may require a bond to be given in respect of the performance of any condition requiring that a financial contribution be made.

Note: Financial contributions may be charged by other network utility operators.

- 9 Provision for Open Space and Recreation Residential and Visitor Accommodation Developments
- 9.a Application of Rule to Zones

This rule applies to the following zones:

- i Residential zones
- ii Business zones
- iii Special Purpose zones

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iv The Rural Zone, (other than in the Aoraki/Mount Cook National Park) and Rural-Residential Zones

9.b Standard for Residential and Visitor Accommodation Developments

Cash contributions towards the provision and maintenance of land and/or facilities for open space and recreation shall be made for new or additional residential units or visitor accommodation or any combination of the two, at the following rates:

i Cash equivalent of the value of 20m² of land for each additional residential unit created, at the time of building consent, less any contribution made at the time of previous subdivision.

This rule shall not apply to any residential units to be built on a lot:

- created for residential purposes prior to 25 May 2004; and
- within a zone other than a Residential zone.
- ii Cash equivalent of the value of 2m² of land for each additional 100m² of new, net visitor accommodation building floor area created, at the time of building consent, less any contribution made at the time of previous subdivision.
- iii No contribution shall be required for farm worker accommodation.

9.c **Discretionary Activity**

Any development which does not meet the standard of contribution specified in Standard 9.b above shall be a Discretionary Activity.

- 7.b.vii Any subdivision of land within Pt Res 5177 (CT 38B/189) Sec 53 Blk X Tekapo Village, or Lot 1 DP 63170 (Ex MVWD Depot, Lake Tekapo Village) shall provide for a road linking Greig Street and Murray Place which road shall be to the same standard of Murray Place and Greig Street.
- 7.b.viii All subdivisions shall comply with the relevant rules for access in Section 15.
- 7.b.ix Where land to be subdivided with frontage to a State Highway has practical legal access to an alternative road there shall be no access to the State Highway.
- 7.b.x Access to allotments with the potential to accommodate more than 6 residential units shall be provided by way of a public road and not by private way or access lot.

7.c **Esplanade Provision**

7.c.i The Council may require an esplanade strip or esplanade reserve of up to 20 metres to be created or vested when an allotment is created along the bank of any river or the margin of any lake. In considering such a strip or reserve the Council shall take into account the purposes of esplanade strips and reserves in section 229 of the Act, Part II of the Act, Objective 4 and the relevant assessment matters.

Any esplanade reserve shall meet the requirements of Section 231 of the Act. The creation of any esplanade strip shall be in accordance with section 232 of the Act.

- 7.c.ii Where a subdivision is:
 - b. for a minor adjustment to an existing cross-lease or unit title due to the increase in the size of the allotment by alterations to the building outline or the addition of accessory buildings;
 - c. for a minor adjustment to an allotment involving an alteration of no more than 10% of the allotment area;
 - d. solely due to land being acquired or created for a road designation, public utility or reserve; or
 - d. for the conversion of cross-lease titles to freehold titles

the requirements in 7.c.i above shall not apply.

7.d Provision of Land for Open Space and Recreation

Rate of Contribution - Residential Purposes

Where any subdivision creates separately saleable, additional allotments for residential or visitor accommodation purposes in Residential zones, Business zones, Special Purpose zones, Rural Residential Zones or the Rural zone, other than in the Aoraki/Mount Cook National Park, a cash contribution shall be made to the Council towards the provision of land for open space in the locality, land for recreational facilities and maintenance of recreational facilities and open space calculated as follows:

Where:

a = the number of allotments authorised by the subdivision consent and includes

- i Vacant allotments, including vacant parts of allotments for cross-leases and unit titles;
- ii Allotments created after the erection of a household unit, or where the subdivision and building consent for the household unit are issued in conjunction with one another:

b = number of allotments in the land prior to the subdivision (which were held in separate Certificates of title or for which Certificates of title could be issued without consent of the Council) that when created (either pursuant to a resource consent or previous legislation) complied with the minimum subdivision standards for their respective zones or standards contained in the Plan

c = the average per allotment market value (\$) of all allotment's in the subdivision, determined at the date on which the subdivision is granted, as if the allotments had been subdivided in accordance with the subdivision consent. The value of land for the purposes of determining the average cash value of allotments shall reflect the value of the lots in the completed development

In the Rural Zone and Rural Residential Zones 5% of the average value of 1500m² of each lot assessed as a site for a residential unit.

In all other zones 5% of the average cash value of the allotments in the subdivision, excluding the area of allotments for roads, utilities, reserves, access and similar purposes.

All contributions shall be to the Council in cash, unless negotiated land purchases are made in conjunction with the subdivision.

Where, within the preceding 10 years:

- a subdivision of land creating the allotment(s) has made provision for land for open space and/or conservation in excess of a previous contribution assessment; or
- building(s) erected on the allotment(s) have paid a financial contribution towards the provision of land for land for open space and recreation

the excess contribution or the financial contribution from the building development shall be assessed as a credit and deducted from the value of the subdivision contribution.

7.e Opuha Dam Zone - Allotment Area

Land within the Opuha Dam Zone may be subdivided to a minimum of 2000m² for public picnic areas, esplanade reserves and switching yards and to a minimum of 25ha for all other Permitted Activity and Controlled Activities.

8 Financial Contributions For Services - Subdivision And Development

8.1 Existing Services

8.1.1 Where an activity or subdivision is a Permitted, Controlled, Restricted Discretionary or Discretionary Activity in this Plan, the activity or subdivision is only Permitted, Controlled, Restricted Discretionary or Discretionary if it complies with the financial contributions rules specified in 8.1.1, 8.1.2, 8.1.3 and 8.1.4 below.

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All poplars Salicaceae species (except Lombady Poplars

(male clones)

Rowan Sorbus aucuparia
Ash Fraxinus excelsior
Holly Rex aguifolium

9.9.10 Open Space and Recreation

- a) All subdivision in the Residential or Business Zones for the purpose of residential activities shall provide a contribution of either:
 - 5% of the market value of additional residential lots created by the subdivision; or
 - a land area equivalent to 30m² of land for each additional residential lot created by the subdivision; or
 - a combination of the above to the equivalent value/area.
- b) Cash contributions will be calculated as follows:
 - Based on the average market value of all of the residential allotments in the subdivision
 - Applied to each additional residential allotment created
 - GST is to be added in accordance with the GST Act.

Example:

One original allotment subdivided into 10 new residential allotments each with a market value of \$50,000.

\$50,000 is the average market value. \$2,500 is the contribution per new section. 9 new sections are being created. The contribution total is \$22,500 plus GST.

c) Where land is provided it shall be of a shape, location and configuration suitable to meet the needs of the residents of the subdivision.

Note: Utility lots, including those for stormwater retention purposes, may not be used as part of the open space or recreation reserve contribution.

9.9.11 Aquatic Park Zone

- a) No subdivision shall be approved within the Residential, Higher-density Residential, Rural-Residential or Commercial Areas of the Aquatic Park Zone, as defined on the Outline Development Plan for that zone (see Appendix 7-1), until such time as all sewage reticulation and disposal, water supply and stormwater disposal systems are provided to those areas.
- b) No more than 500 allotments may be created within the Aquatic Park Zone as defined on the Outline Development Plan for the zone.

- The amount to be paid by the consent holder or the method by which the amount of the payment shall be determined;
- b) How payment is to be made, including whether payment is to be made by instalment;
- c) When payment shall be made;
- d) Whether the amount of the payment is to bear interest and if so, the rate of interest;
- e) If the amount of the payment is to be adjusted to take account of inflation and if so, how the amount is to be adjusted;
- f) Whether any penalty is to be imposed for default in payment and if so, the amount of the penalty or formula by which the penalty is to be calculated.
- 4 Where the financial contribution is or includes works, Council may specify in any condition:
 - a) The works to be carried out by the consent holder;
 - b) The location of the works;
 - c) The design specifications and/or standards of the work;
 - d) Any certification required before, during or on completion of the works;
 - e) The time within which the works must be carried out:
 - f) Whether, when and how the works are to be vested in or transferred to the Council.
- Where the financial contribution is or includes land, the value of the land shall be determined by the Council in granting a consent; the Council shall in its decision give reasons for its assessment of the value of the land.
- 6 Where the financial contribution is or includes land, the Council may specify:
 - a) The location and area of the land;
 - b) Any works to be carried out on the land;
 - c) When and how the land is to be transferred to or vested in the Council.
- 7 The Council may require a bond to be given in respect of the performance of any condition requiring that a financial contribution be made.

14.5.4 FINANCIAL CONTRIBUTIONS FOR OPEN SPACE AND RECREATION - SUBDIVISION

Purpose

A financial contribution may be included as a condition of a subdivision consent for the purposes of providing or upgrading land and/or facilities for open space and recreation, including streetscaping.

PROPOSED DISTRICT PLAN INCORPORATING VARIATION & PLAN CHANGE 2 (SHOWN AS DOUBLE UNDERLINE OR STRIKE THROUGH)

Residential, Residential 1, Rural-Residential, Rural and Township Zones

In the Residential, Residential 1, Rural-Residential, Rural G and S, and Township Zones the following provisions shall apply to financial contributions for open space and recreation:

<u>Form</u>

Payment of money Land

Works Any combination of money, works or land.

Maximum

7.5% of the market value of the land in the additional lots authorised by the subdivision consent, calculated as follows:

- a) The market value of the new lots is the sale value of the land in the lots at the date on which the subdivision consent is granted, as if the lots had been subdivided in accordance with the subdivision consent.
- b) In the Rural and Rural-Residential Zones, the market value of the land in the lots shall be the market value of 1000m² of each lot assessed as a site for a residential unit.
- c) Lots for roads, utilities, reserves, access or similar purposes shall be disregarded.

Business Zones

In the Business Zones, the following provisions shall apply to financial contributions for open space and recreation:

<u>Form</u>

Payment of money Land

Works Any combination of money, works or land.

Maximum

10% of the market value of the land in the additional lots authorised by the subdivision consent, calculated as follows:

- a) The market value of the new lots is the sale value of the land in the lots at the date on which the subdivision consent is granted, as if the lots had been subdivided in accordance with the subdivision consent.
- b) Lots for roads, utilities, reserves, access or similar purposes shall be disregarded.

<u>Credit</u>

If, within the 5 years preceding the lodging of the application for subdivision consent, any payment in respect of a development on the land in the subdivision has been made to the Council for the purposes of providing land and/or facilities for open space and recreation, the amount of that payment shall be deducted from the maximum amount payable.

14.5.5 FINANCIAL CONTRIBUTIONS FOR OPEN SPACE AND RECREATION - DEVELOPMENTS

Residential Development

<u>Purpose</u>

A financial contribution may be included as a condition of a subdivision consent for the purposes of providing or upgrading land and/or facilities for open space and recreation, including streetscaping.

PROPOSED DISTRICT PLAN INCORPORATING PLAN CHANGE 2, 7 & 8 (SHOWN AS $\underline{\text{DOUBLE}}$ UNDERLINE OR STRIKE THROUGH)

Form

Payment of money

Works Any combination of money, works or land.

Maximum

7.5% of the market value of the land in the additional lots authorised by the subdivision consent calculated as follows:

Land

- a) The market value of the new lots is the sale value of the land in the lots at the date on which the subdivision consent is granted, as if the lots had been subdivided in accordance with the subdivision consent.
- b) In the Rural and Rural-Residential Zones, the market value of the land in the lots shall be the market value of 1000m² of each lot assessed as a site for a residential unit.
- c) Lots for roads, utilities, reserves, access or similar purposes shall be disregarded.

Other Developments

<u>Purpose</u>

A financial contribution may be included as a condition of a resource consent for any other development for the purposes of providing, maintaining or upgrading land and/or facilities for open space and recreation.

<u>Form</u>

Payment of money

Land

Works

Any combination of money, works or land.

Maximum

0.5% of that value of the development which exceeds \$200,000.

Value of Development

The value of development shall be the cost of the development, as determined by the Council at the date on which the resource consent is granted, and shall include the cost of all improvements and fixed plant and machinery forming part of the development but not include the value of the site of the proposed development.

Credit

If, within the five years preceding the lodging of the application for a resource consent for any development, any payment in respect of the subdivision of the land comprising the site of the proposed development has been made to the Council for the purposes of providing land and/or facilities for open space and recreation, the amount of that payment shall be deducted from the maximum amount payable.

14.5.6 GENERAL PROVISIONS - FINANCIAL CONTRIBUTIONS FOR OPEN SPACE AND RECREATION

- 1 These provisions shall apply to all financial contributions made for the purposes of open space and recreation on subdivision or development.
- 2 All financial contributions shall be GST inclusive.
- Where the financial contribution is or includes a payment of money, the Council may specify in the condition:
 - a) The amount to be paid by the consent holder or the method by which the amount of the payment shall be determined;

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- b) How payment is to be made, including whether payment is to be made by instalments;
- c) When payment shall be made;
- d) Whether the amount of the payment is to bear interest and if so, the rate of interest;
- e) If the amount of the payment is to be adjusted to take account of inflation and if so, how the amount is to be adjusted;
- f) Were there any penalties to be imposed for default in payment and if so, the amount of the penalty or formula by which the penalty is to be calculated.
- 4 Where financial contribution is or includes works, the Council may specify in the condition:
 - a) The works to be carried out by the consent holder;
 - b) The location of the works;
 - c) The designs, specifications and/or standards of the works;
 - d) Any certification required before, during or on completion of the works;
 - e) The time within which the works must be carried out;
 - f) Whether, when and how the works are to be invested in or transferred to the Council.
- Whether financial contribution is or includes land, the value of the land shall be determined by the Council in granting a consent; the Council shall in its decision give reasons for its assessment of the value of the land.
- 6 Whether financial contribution is or includes land, the Council may specify:
 - a) The location and area of the land;
 - b) Any works to be carried out on the land;
 - c) When and how the land is to be transferred to or vested in the Council.
- 7 The Council may require a bond to be given for the performance of any condition requiring that a financial contribution be made.

Note: No financial contribution shall be taken for any activity associated with a utility as defined in Chapter 1 Part III of the Plan.

RULES – FINANCIAL CONTRIBUTIONS AND SUBDIVISION

1. FINANCIAL CONTRIBUTIONS FROM SUBDIVISION AND DEVELOPMENT

1.1 Application of Rules to Zones

1.1.1 The rules apply in all zones unless otherwise stated.

1.2 Activities

- 1.2.1 Any Residential Activity which complies with all of the following Site Standards shall be a Permitted Activity.
- 1.2.2 Any Residential Activity, Commercial, Industrial, Service, Recreational, Community, Visitor Accommodation or Utility (other than network utility operations) which does not comply with any one or more of the following Site Standards shall be a Discretionary Activity in respect of that matter.
- 1.2.3 Industrial, Service, Commercial, Recreational or Community Activities or Visitor Accommodation shall, where the following Site Standards specify, be Controlled Activities in respect of financial contributions.

1.3 Site Standards – Open Space and Recreation Contributions

1.3.1 Contributions for Open Space and Recreation are required for subdivision for residential purposes and for land uses as set out in Table 10.1 below and must comply with the clauses 1.3.2 to 1.3.5 below. Contributions are required for the land uses in the Table 10.1 below either as a condition of a Permitted land use activity or land use resource consent. All contributions include GST. In any subsequent year after 2009/10 the contribution will be adjusted on the basis of the Consumer Price Index.

TABLE 10.1 CONTRIBUTIONS FOR OPEN SPACE AND RECREATION FROM SUBDIVISION AND DEVELOPMENT

Activity	Zone	Amount
Second house or subsequent dwelling on a lot.	Residential Waimate only.	\$3000
Second house or subsequent dwelling on a lot.	Residential Other than Waimate	\$1500
Second house or subsequent dwelling on a lot.	Rural	\$1500
Residential, industrial, service, commercial, recreational, community, temporary construction buildings for accommodation, visitor accommodation development where the assessed value exceeds \$2 million, either solely or in combination.	All zones	1.0 % of the assessed value of the development up to the value of \$100million and thereafter at a rail of 0.5% of the assessed value of the development

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Activity	Zone	Amount
Utilities (excluding network utilities) development where the assessed value exceeds \$2 million	All	0.3% of the assessed value of the development up to a value of \$100 million; and
		0.025 % of the assessed value of the development of between \$100 and 600 million; and
		0.02% of the assessed value of the development over \$600 million
Subdivision for residential purposes	Residential	5% of average value of additional lots created except where any additional lot has an existing residential unit.
Subdivision for residential purposes	Rural	\$1500 per additional lot except where any additional lot has an existing residential unit.

For the purposes of this rule a "development" means constructing, erecting or altering any one or more buildings, fixed plant and machinery or other works and shall include:

- the draining, excavation, filling or reclamation of land;
- the grading or levelling of land;
- the removal or destruction of vegetation relating to any such construction, erection or alteration.
- 1.3.2 Where it is proposed to construct, erect, or alter one or more buildings, fixed plant and machinery, or other works in stages and the total proposed construction, erection, or alteration would, if carried out otherwise than in stages, constitute a development as defined in the foregoing provisions of this definition, the total construction, erection, or alteration shall constitute one development for the purposes of this Rule.
- 1.3.3 Where the activity is being undertaken in conjunction with a subdivision, the above financial contributions shall be assessed as part of, and not in addition to, the subdivision consent requirements.
- 1.3.4 Where, within the preceding 10 years, a financial contribution for any one or more of the above purposes, has been made to the Council, on the subdivision of land, that contribution shall be assessed as a credit and deducted from the value of the relevant contribution above.
- 1.3.5 All respective financial contributions shall be paid to the Council at the time of the issue of the building consent, except where application for subdivision consent is made in conjunction with the undertaking of the residential activity or development. In such cases, the subdivision consent will specify when the payment shall be made.
- 1.3.6 Where the applicant and the Council agree to part of the applicant's property being vested in the Council as land for open space or recreation and/or agree that the applicant will improve the land to be vested by planting, facilities or other means, the value of such land and its improvements shall be taken into account when a cash contribution is assessed.

10/10 Waimate District Plan