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(Bengali):-

যদি আপনি ইংরেজীতে কথা বলতে না পারেন এবং এই দলিলটি বুঝতে পারার জন্য সহায়তার দরকার হয়, তাহলে ডাল - 0113 247 8092. এই নম্বরটি করে আপনার ভাষা নাম বলুন। আমরা তখন আপনাকে লাইনে লইয়ে বলে কেন্দ্রীয় সেবা কেন্দ্রীয় সেবা কেন্দ্রীয় সেবা কেন্দ্রীয় সেবা কেন্দ্রীয় সেবা কেন্দ্রীয় সেবা কেন্দ্রীয় সেবা কেন্দ্রীয় সেবা কেন্দ্রীয় সেবা কেন্দ্রীয় সেবা কেন্দ্রী� (ইংলিষ ইন্টেরপ্রিটার) নামের বোঝায় প্রদান করব।

(Chinese):-

凡不精通英文又需協助解釋這份資料者，請致電 0113 247 8092
並說明本身所需語言的名稱。當我們聯絡傳譯員時，請勿掛斷電話。

(Hindi):-

यदि आप इंग्लिश नहीं बोलते है और इस दलिल को समझने में आपको मदद की जरूरत है, 
तो कूफ 0113 247 8092 पर फोन करें और आपकी भाषा का नाम बताएं। तब हम आपको 
होटल पर स्वीकार (आपको फॉन पर कुछ वर्ल्ड के लिए इंटरप्रिटर करना होगा) 
और उस इंटरप्रिटर द्वारा किसी इंटरप्रिटर (द्वारा) में संपर्क करेंगे。

(Punjabi):-

ਅਜਿਹੇ ਦੁਆਲੀ ਭਾਸ਼ਾ ਵਿੱਚ ਕਿਸੇ ਵੀ ਬੋਲਦੀ ਹੋਣ ਦੇ ਲਈ ਹੇਠਾਂ ਪ੍ਰਤੀਕ ਸਾਹਿਬ ਲਿਖੀ ਉਤਾਰਦੇ 
ਨਾਵਾਂਹਿਰ ਦੀ ਲੇਖਨ ਹੈ, ਜੋ ਨਿਰਵਾਂਘ ਬਣ ਜਾਂ ਹੋਵੇ 0113 247 8092। ‘ਹਾਁ ਇਨਟਰਪ੍ਰੈਟਰ ਕੇਰ ਬਾਂਖੀ 
ਅਧਾਰ ਦੇ ਪ੍ਰਤੀਕ ਉਰਧ ਦੇ ਗਿਆਂ ਦੋੜੋ, ਅਨੌਧਾ ਉਰਧ ਇਨਟਰਪ੍ਰੈਟਰ ਉਰਧ ਉਰਧ ਵੇਗ ਘਰੇਲੂ ਸੇਵਾ, ਮੁਤਾ ਉਰਧ ਅਧਾਰ ਇਨਟਰਪ੍ਰੈਟਰ (ਇੰਟਰਪ੍ਰੈਟਰ) ਪ੍ਰਤੀਕ ਸਾਹਿਬ ਦੇ ਵਾਲਾ ਹੈ।

(Urdu):-

اگر پاکستانی ہوں یا ایک لوگ ہو سکتا ہے۔ یہ ہے اپنے کو، تاکہ ہمیں میں گہرے ہوں یہ ہے 
اپنے کو، تاکہ ہمیں میں گہرے ہوں یہ ہے اپنے کو، تاکہ ہمیں میں گہرے ہوں یہ ہے اپنے کو، 
اپنے کو، تاکہ ہمیں میں گہرے ہوں یہ ہے اپنے کو، تاکہ ہمیں میں گہرے ہوں یہ ہے اپنے کو، 
اپنے کو، تاکہ ہمیں میں گہرے ہوں یہ ہے اپنے کو، تاکہ ہمیں میں گہرے ہوں یہ ہے اپنے کو، 
اپنے کو، تاکہ ہمیں میں گہرے ہوں یہ ہے اپنے کو، تاکہ ہمیں میں گہرے ہوں یہ ہے اپنے کو، 
اپنے کو، تاکہ ہمیں میں گہرے ہوں یہ ہے اپنے کو، تاکہ ہمیں میں گہرے ہوں یہ ہے اپنے کو، 
اپنے کو، تاکہ ہمیں میں گہرے ہوں یہ ہے اپنے کو، تاکہ ہمیں میں گہرے ہوں یہ ہے اپنے کو

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COMMUNITY INFRASTRUCTURE LEVY
CHARGING SCHEDULE

Adopted by Full Council on 12\textsuperscript{th} November 2014

Charges Implemented on 6\textsuperscript{th} April 2015

Under the Planning Act 2008 and
Community Infrastructure Levy Regulations 2010 (as amended)
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Leeds City Council is a charging authority for the purposes of Part 11 Section 206 of the Planning Act 2008 and may therefore charge the Community Infrastructure Levy in respect of development in the Leeds District.

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i. Statement of Statutory Compliance

The CIL Charging Schedule has been approved and published in accordance with the Community Infrastructure Levy Regulations 2010 (as amended 2011, 2012, 2013, and 2014) and Part 11 of the Planning Act 2008 (as amended by Part 6 of the Localism Act 2011). In setting the levy rates, Leeds City Council considers it has struck an appropriate balance between;

a) the desirability of funding from CIL in whole or in part the actual and 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 the Leeds District.

This Charging Schedule was adopted by Leeds City Council on 12th November 2014.

This Charging Schedule will be implemented on 6th April 2015.

1.0 Introduction

1.1 This is the Charging Schedule for the Leeds Community Infrastructure Levy (CIL). As well as the proposed Charging Schedule itself, this document provides a brief background, and explains general principles of the CIL and its links to Section 106 planning obligations.

1.2 The Charging Schedule will sit within the Leeds Local Development Framework, but will not form part of the statutory development plan.

The CIL in Leeds

1.3 The CIL is a tariff system that local authorities can choose to charge on new developments in their area by setting a Charging Schedule. The CIL is a charge levied on new buildings and extensions to buildings according to their floor area. In this way money is raised from developments to help the Council pay for infrastructure such as schools, public transport improvements, greenspace, highways, and other facilities to ensure sustainable growth. It can only be spent on infrastructure needs as a result of new growth and will be a mandatory charge. The CIL will replace the Leeds Section 106 ‘tariff’ approaches which are currently used for this purpose. S106s will continue to be used for affordable housing and anything required for the specific development site to make it acceptable in planning terms. The CIL should not be set at such a level that it risks the delivery of the development plan, and has to be based on viability evidence.

1.4 The purpose of this document is to set out the CIL Charging Schedule for Leeds City Council. It has been prepared in accordance with the Planning Act 2008 and the Community Infrastructure Levy Regulations 2010 as amended by the Community Infrastructure Levy (Amendment) Regulations 2011, 2012, 2013, and 2014.
1.5 The CIL will help to deliver the Leeds Core Strategy (and Site Allocations Plan once adopted) by bringing in funding for infrastructure to support new growth. It is set at rates which are considered will not deter the development and growth as set out in the Core Strategy, or impact on affordable housing provision. The rates have been set taking into account the cumulative effect of all the Leeds planning policies and other national regulatory requirements.

Who will pay the CIL and how will it be collected?

1.6 The levy’s charges will become due from the date that a chargeable development is commenced. The definition of commencement of development for the levy’s purposes is the same as that used in planning legislation, unless planning permission has been granted after commencement. When planning permission is granted, the Council will issue a liability notice setting out the amount of the levy that will be due for payment when the development is commenced, the payment procedure and the possible consequences of not following this procedure.

1.7 The owner of the land is liable to pay the CIL, unless another party claims liability, i.e. a prospective developer / purchaser. This is in keeping with the principle that those who benefit financially when planning permission is given should share some of that gain with the community. That benefit is transferred when the land is sold with planning permission, which also runs with the land. The CIL can also be paid to the Council 'in kind' through the transfer of land or the provision of infrastructure.

What will the CIL be spent on and where?

1.8 ‘Infrastructure’ has a very wide definition and includes transport, flood defences, schools, health and social care facilities, parks and green spaces, cultural and sports facilities as well as maintenance and improvement of facilities affected by development. The Regulations specify that CIL cannot be spent on affordable housing, and must only be spent on infrastructure required as a result of new growth.

1.9 The Charging Schedule is primarily concerned with the rates the CIL is to be set at, rather than the Council’s mechanisms for allocating the CIL revenue and the specific infrastructure items which it will contribute towards. The Government’s ‘CIL Guidance’ sets out the need to consider the relationship of the CIL alongside the ongoing use of S106 agreements. The Council has to publish on its website a list of those projects or types of infrastructure that it intends to fund through the levy, called the Regulation 123 List. On adoption of the CIL, S106 requirements will be scaled back to those matters that are directly related to a specific site, and are not set out in the Reg123 List. Annex 1 contains further discussion of the links between S106s and the CIL and the Reg123 List.

1.10 In prioritising the spending of the CIL, the Council will need to balance neighbourhood funding with funding of strategic infrastructure. There will need to be close working with communities through neighbourhood planning, the Site Allocations Plan, and other mechanisms to determine local infrastructure priorities. The Regulations specify that there is a duty to pass on (as a minimum) a ‘meaningful proportion’ of the funds raised through the levy to a parish or town council for the area where the development that gave rise to the payment takes place. This aims to ensure that where a neighbourhood accepts new development, it receives money for
infrastructure to help it manage those impacts, and the local community has control over identifying their infrastructure priorities.

1.11 The meaningful proportion for neighbourhoods that have an adopted neighbourhood plan is 25% of the CIL revenue from that area. Areas without a neighbourhood plan will receive 15% of the revenue, and this will be capped at £100 per existing dwelling in that area. The meaningful proportion is not tied to the Reg123 List but can be spent on:
(a) “The provision, improvement, replacement, operation or maintenance of infrastructure; or,
(b) Anything else that is concerned with addressing the demands that development places on an area” (Regulation 59C and 59F).

1.12 Where development crosses more than one parish council’s boundary, each council will receive a proportionate amount of the levy payment based on how much development is located within their area. Where there is no town or parish council the City Council has to spend it in the local area in consultation with the community.

1.13 There is a clear link to the emerging Site Allocations Plan, which will set out the infrastructure requirements in relation to newly proposed sites, and will be subject to various stages of formal public consultation. It is also assumed that neighbourhood plans (and other community led and locally identified plans and proposals) will set out the community’s priorities for infrastructure needs and spending. Spending by the City Council will also require identification of infrastructure priorities which will be informed by the Council’s Infrastructure Delivery Plan and the capital spending programme, which in turn is informed by the delivery and spending plans of many other agencies and infrastructure providers.

2.0 Evidence for the Charging Schedule

2.1 The development of the Charging Schedule has been informed by a range of evidence:
• Justification for the Leeds CIL – Infrastructure Funding Gap (January 2013).
• Leeds Community Infrastructure Levy Economic Viability Study (GVA, January 2013).
• Justification for the Leeds CIL – Section 106 Data (January 2013).
• Justification for the Leeds CIL – City Centre Office Evidence (January 2013).
• Justification for the Leeds CIL – Evolution of Housing Charging Zones (October 2013).
• Justification for the Leeds CIL – Further Evidence on Retail Rates (October 2013).
• Justification for the Leeds CIL – Achievement of Affordable Housing Targets (October 2013).
• Justification for the Leeds CIL – Infrastructure Funding Gap (Update) (October 2013)
• Draft Regulation 123 List (October 2013).
• Infrastructure Delivery Plan (April 2013, supporting the Core Strategy Submission).
• Leeds City Council Responses to Representations on the Preliminary Draft Charging Schedule (presented in the Executive Board Report 09/10/13 Background Paper 2).
a) The Infrastructure Delivery Plan and Identifying the Funding Gap

2.2 The Council published its Infrastructure Delivery Plan (IDP) in April 2013 to support the Submission of the Core Strategy for Examination. The IDP identifies the City’s social, physical and green infrastructure needs. It was put together in partnership with external infrastructure providers, and focuses on the infrastructure needed to support the new development planned for through the Core Strategy. The IDP is intended to be a ‘living’ document which will be updated as necessary.

2.3 To demonstrate a CIL funding gap as required by the Regulations, the IDP has been reviewed to identify whether the CIL was an appropriate tool for plugging any gaps, with projects removed where full funding is already identified, or where the item is not within the Regulations’ definition for CIL spending (i.e. to meet new growth). This review resulted in the much shorter list of infrastructure items, as set out in the separate justification paper ‘Infrastructure Funding Gap (Update)’ (August 2013). This provides the best available information at the present time on the funding gap for the infrastructure needed to support planned development in the City, and for which CIL is a suitable mechanism for contributing to filling that gap.

2.4 The CIL guidance recognises that it is inevitable that predicting future infrastructure funding sources for the longer term contains uncertainties, and the Funding Gap paper sets out these caveats and assumptions. Infrastructure requirements and costs may change over the plan period and will be updated accordingly in future revisions of the IDP or supporting CIL documentation. In summary, an overall ‘funding gap’ of £1.24 billion has been identified for the Leeds District up to 2028.

2.5 A broad projection of possible future CIL revenue has been undertaken which shows that for residential floorspace based on achieving the Core Strategy housing targets this could be approximately £4.88m over the first two years increasing to an average of £9.64m per year after 5 years (due to the level of extant permissions which exist prior to the CIL being adopted). This is higher than that from current S106 actual receipts and S106s signed. However, it does not take into account a reduction for schemes not liable for CIL due to demolition of existing floorspace. For non-residential floorspace (based on projecting forwards the completions as set out in the Authority Monitoring Report 2012), the annual CIL is projected to start at £353k per year and increase up to £1.75m per year although again this does not reduce revenue to take into account where CIL will not be liable due to conversion/demolition. There is also expected to be a S106 income of around £1m per year alongside the CIL, gradually reducing down from the current £3.5m per year as extant planning permissions are built.

b) Economic Viability Study

2.6 Consultants GVA were appointed to undertake the key piece of evidence to inform the CIL, an Economic Viability Study (EVS). GVA in discussion with the City Council agreed the various assumptions and inputs to be used in the Study. They tested a range of uses across the District using a residual appraisals methodology of hypothetical sites based on appropriate sample sizes and typologies. This took into account the Council’s policy requirements (including those in the emerging Core Strategy), such as for affordable housing, greenspace, and Code for Sustainable Homes. The methodology was in line with Government CIL Guidance, the Harman

2.7 Provided the effects of introducing design standards and policy requirements, including CIL, do not result in a reduction in land values of more than 25% it is the Study’s view that landowners will not ultimately withhold their land from the development market beyond the immediate period when the CIL is introduced. To inform the EVS a development industry workshop was held to discuss the methodology and detailed assumptions. The EVS includes contingencies and ‘viability cushions’ within its assumptions, and recommends the maximum CIL rates which could be set across a range of development types, including five residential zones and a City Centre zone for retail and offices.

2.8 Residential care homes, student accommodation, and employment uses were specifically modelled but show that a CIL rate would not be viable. Hotels were also shown not to be viable but that was more because it is not appropriate to apply a residual appraisal methodology. It was not anticipated that there will be a significant provision in the market for new build of other uses not discussed previously. There are also no allocations made for these uses in the Core Strategy. Therefore these uses were not modelled in the viability assessment and the EVS suggests they should be subject to a zero CIL charge.

c) Finding the Appropriate Balance

2.9 The key findings of the Economic Viability Study are the suggested maximum CIL rates which could be set across a range of development types. Other evidence and wider considerations were then assessed alongside to justify the appropriate balance in where to set the rates. This is a matter of judgement for the Council, bearing in mind the aims to both gain sufficient funding to make a contribution towards the infrastructure needed to support growth and thereby contribute positively towards the delivery of the Core Strategy, but to not set the rates so high that they could threaten the viability of growth and development as a whole. “Charging authorities should avoid setting a charge right up to the margin of economic viability across the vast majority of sites in their area. Charging authorities should show, using appropriate available evidence, including existing published data, that their proposed charging rates will contribute positively towards and not threaten delivery of the relevant Plan as a whole” (Paragraph 30, CIL Guidance April 2013).

2.10 The impact on affordable housing also needs to be considered, as once adopted the CIL will not be negotiable, whereas affordable housing will remain negotiable and therefore there will be pressure to reduce provision where schemes are not viable. The assumptions in the EVS modelling included the full provision of the affordable housing targets across the District and the associated proportions of social rented/sub market. Therefore the CIL will help to deliver the Core Strategy by bringing in infrastructure funding without impacting on the affordable housing policy which is a key strand of the development plan and meeting housing needs in the District. The justification paper ‘Achievement of Affordable Housing Targets’ (August 2013) gives recent affordable housing completions as required by the CIL Guidance paragraph 22. There is also the relationship to consider between the CIL and the New Homes Bonus and business rates, as clearly if the CIL does deter new
development then the Council also loses out on those annual payments which would further reduce infrastructure funding.

2.11 The CIL rates have therefore been set at a level which is expected to continue to encourage the overall growth of the District and not harm the overall viability of development in Leeds in this current difficult economic period. An early review of the CIL rates is likely based on annual monitoring or any major economic changes. A range of evidence is discussed in the remainder of this section to briefly explain how the final rates have been determined.

2.12 The ‘Justification for the Leeds CIL – Section 106 Data’ paper provides further detail on historic signed S106s and S106 receipts, broken down by type of S106 (i.e. education, public transport improvements, greenspace etc.) and by floorspace. This information fed into the EVS assumptions, and was also a valuable input in considering the appropriate balance in setting the CIL rates. The impact of the current recession has to be borne in mind in making assumptions about the continuation of these trends but the data is the best available. It shows that even in areas or types of development where the EVS shows schemes are generally unviable, some schemes have come forward with signed S106s. This is borne out by recent planning applications and application enquiries. Therefore matching the demonstrated performance of S106 agreements is the very least that should be considered, on the basis that this is a level which is viable. The key conclusion is that a wide range of use types currently pay S106 contributions of more than £5 psm and therefore this is justified as a nominal rate. This is ‘real life’ evidence to balance against the EVS which is necessarily more hypothetical and strategic in approach and does not look at individual schemes. In addition, £5 psm is a very small % of the total development costs and is therefore very unlikely to be the deciding factor as to whether a development becomes viable or not.

2.13 Paragraph 39 of the CIL Guidance states “If the evidence shows that their area includes a zone or use of development of low, very low or zero viability, charging authorities should consider setting a low or zero levy rate in that area or for that use (consistent with the evidence).” If authorities were required to only set a zero rate where the EVS showed zero viability this would be set out explicitly, but paragraph 39 is clear that it is possible to also set a low levy rate in such situations. This £5 rate will also not only bring in more revenue overall, but will mean that local development would bring local benefits through providing a meaningful proportion to all local communities. It is not appropriate to set this nominal charge against community uses or not for profit.

2.14 The residential CIL rates are 10% below the maximum rates (where higher than zero) in the Viability Study. This is considered to be a reasonable reduction from the EVS maximum viability as required by the CIL guidance, but reflects the Council’s confidence in the methodology and assumptions used in the EVS to determine accurate testing of the viability of the current market. In particular, the EVS already includes contingencies and viability cushions within its modelling including an overall 5% contingency rate. Therefore the Council considers that adding a further reduction beyond the 10% would be ‘double counting’.

2.15 The CIL has to be presented on an OS map base. The broad residential zone boundaries used in the EVS have been slightly refined based on local knowledge, the need to follow physical attributes, and the detail of specific sites and where larger
sites may be split across two zones. This has been balanced against the viability considerations including affordable housing zones. The ‘Evolution of Housing Charging Zones’ justification paper (August 2013) provides a detailed explanation of the zone boundaries used including the links to previous studies, and how and why they have evolved in their current form.

2.16 In relation to offices, it is acknowledged that there has not been a major office completion in Leeds since 2007. The market conditions remain fragile and the CIL levy needs to reflect this and the aspiration set out in the Core Strategy to promote economic growth and direct offices to the City Centre. The background paper ‘City Centre Offices (January 2013) assessed key Leeds City Centre office schemes against current S106 and potential CIL charges for comparison, including impact on land values. The office market was also compared against other city centres and compares the CIL as a percentage of overall development costs. The Guidance does recognise that not all developments will be viable under a CIL regime and that rates should not be set by reference to individual developments. However, in particular for town and City Centre brownfield sites unless the CIL is set at a reasonable rate, it may continue to be more profitable to maintain a site in an alternative use, in particular for surface parking. The conclusion of this evidence alongside the judgement of ongoing economic factors is that the City Centre office rate is set at £35 psm (compared to the £100 psm maximum suggested in the EVS).

2.17 In relation to retail, similar principles apply in relation to alternative uses and the ‘Further Evidence on Retail Rates’ justification paper (August 2013) also provides detailed evidence of a ‘cross check’ of values and potential CIL charges for specific developments and sites. There is a rapidly changing retail market including a move to online stores; a greater use of the internet for supermarket shops; a reduction in the weekly supermarket spend; the sector rationalising its store presence; and the continuation of chains going into administration. The enabling/regeneration qualities of retail developments was reflected in the Viability Study, but in also awaiting the impact of Trinity and Victoria Gate in the City Centre, it is appropriate to provide more of a viability cushion to this sector as a whole. The major food retailers have cut back on their requirements and land values in 2013 as a result of the recession, which postdates the Viability Study and the rates in the Preliminary Draft Charging Schedule. A consideration of all these factors has resulted in the judgement for the retail rates to have a larger reduction from the potential maximum than for the residential rates, to separate out supermarkets and comparison retail, and an increase in the minimum size charged for comparison retail from 500 sqm to 1,000 sqm.
3.0 THE ADOPTED CHARGING SCHEDULE

3.1 The CIL will be charged on the net additional floor area (gross internal area), i.e. after the area of any demolished buildings has been deducted. It will be levied in pounds per square metre.

3.2 CIL will be applied on the chargeable floor space of all new development apart from that exempt under the Community Infrastructure Levy Regulations 2010 (as amended 2011, 2012, 2013, and 2014) and specifically Part 2 and Part 6. These exemptions from the CIL rates are:
   a) Where the gross internal area of a new buildings or extensions to buildings will be less than 100 square metres (other than where the development will comprise one or more dwellings);
   b) A building into which people do not normally go;
   c) A building into which people go only intermittently for the purpose of maintaining or inspecting fixed plant or machinery;
   d) A building for which planning permission was granted for a limited period;
   e) Development by charities of their own land to be used wholly or mainly for their charitable purposes (subject to State Aid rules);
   f) Social Housing;
   g) Vacant buildings brought back into the same use;
   h) Floorspace resulting from change of use development where part of the building has been in continuous lawful use for at least six months in the three years prior to the development being permitted;
   i) Houses, flats, residential annexes and residential extensions which are built by ‘self builders’;
   j) Mezzanine floors of less than 200 square metres inserted into an existing building, unless they form part of a wider planning permission that seeks to provide other works as well.

3.3 The Council has chosen to adopt an Instalments Policy, which allows developers to pay their CIL charges in phased stages. This is set out in a separate document.

3.4 The Council has chosen to adopt an Exceptional Circumstances Policy, whereby developers can request through a viability appraisal for some or all of the CIL charge to be waived. It is set out in a separate document and has very narrow criteria; that the development would pay a S106 charge, and that the relief would not constitute State Aid (which means that one organisation may only receive 200,000 euros of relief in each 3 year rolling period).
### Type of development in Leeds

<table>
<thead>
<tr>
<th>Type of development in Leeds</th>
<th>CIL Charge per square metre</th>
</tr>
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<tbody>
<tr>
<td>Residential – Zone 1</td>
<td>£90</td>
</tr>
<tr>
<td>Residential – Zone 2a</td>
<td>£23</td>
</tr>
<tr>
<td>Residential – Zone 2b</td>
<td>£45</td>
</tr>
<tr>
<td>Residential – Zone 3</td>
<td>£5</td>
</tr>
<tr>
<td>Residential – Zone 4</td>
<td>£5</td>
</tr>
<tr>
<td>Supermarkets* ≥ 500 sqm in City Centre</td>
<td>£110</td>
</tr>
<tr>
<td>Supermarkets* ≥ 500 sqm outside of City Centre</td>
<td>£175</td>
</tr>
<tr>
<td>Comparison Retail ≥ 1,000 sqm in City Centre</td>
<td>£35</td>
</tr>
<tr>
<td>Comparison Retail ≥ 1,000 sqm outside of City Centre</td>
<td>£55</td>
</tr>
<tr>
<td>Offices in City Centre</td>
<td>£35</td>
</tr>
<tr>
<td>Development by a predominantly publicly funded or not for profit organisation, including sports and leisure centres, medical or health services, community facilities, and education</td>
<td>Zero</td>
</tr>
<tr>
<td>All other uses not cited above</td>
<td>£5</td>
</tr>
</tbody>
</table>

*Supermarket definition:

**Larger format foodstores** that sell a full range of grocery items and are shopping destinations mainly used for a person’s main weekly food shop, although generally they also contain a smaller range of comparison goods.

3.5 The maps on the following pages show the charging zones. A separate map is also provided on the Council’s website in order to be able to print out or zoom in at a more detailed scale to identify a particular site or location: [http://www.leeds.gov.uk/council/Pages/Community-Infrastructure-Levy.aspx](http://www.leeds.gov.uk/council/Pages/Community-Infrastructure-Levy.aspx)

3.6 The CIL payments are index linked from the date of adoption to the national all-in tender price index by the Building Cost Information Service of the Royal Institute of Chartered Surveyors.

3.7 The amount to be charged for each development will be calculated in accordance with Regulation 40 of the Community Infrastructure Levy Regulations 2010 (as amended 2011 and 2012 and 2014).

### CALCULATION OF CHARGEABLE AMOUNT

Extract from the Community Infrastructure Levy Regulations 2010 (as amended by the Amendment Regulations 2011 and 2012 and 2014).

**Regulation 40**

1. The collecting authority must calculate the amount of CIL payable (“chargeable amount”) in respect of a chargeable development in accordance with this regulation.

2. The chargeable amount is an amount equal to the aggregate of the amounts of CIL chargeable at each of the relevant rates.

3. But where that amount is less than £50 the chargeable amount is deemed to be zero.
(4) The relevant rates are the rates, taken from the relevant charging schedules, at which CIL is chargeable in respect of the chargeable development.

(5) The amount of CIL chargeable at a given relevant rate (R) must be calculated by applying the following formula:

\[ R \times A \times I_p \times I_c \]

Where -
- A = the deemed net area chargeable at rate R, calculated in accordance with paragraph (7);
- \( I_p \) = the index figure for the year in which planning permission was granted; and
- \( I_c \) = the index figure for the year in which the charging schedule containing rate R took effect.

(6) In this regulation the index figure for a given year is—
(a) the figure for 1st November for the preceding year in the national All-in Tender Price Index published from time to time by the Building Cost Information Service of the Royal Institution of Chartered Surveyors; or
(b) if the All-in Tender Price Index ceases to be published, the figure for 1st November for the preceding year in the retail prices index.

(7) The value of A must be calculated by applying the following formula—

\[ \frac{G_R - K_R - (G_R \times E)}{G} \]

Where -
- G = the gross internal area of the chargeable development;
- \( G_R \) = the gross internal area of the part of the chargeable development chargeable at rate R;
- K_R = the aggregate of the gross internal areas of the following—
  (i) retained parts of in-use buildings, and
  (ii) for other relevant buildings, retained parts where the intended use following completion of the chargeable development is a use that is able to be carried on lawfully and permanently without further planning permission in that part on the day before planning permission first permits the chargeable development;
- E = the aggregate of the following—
  (i) the gross internal areas of parts of in-use buildings that are to be demolished before completion of the chargeable development, and
  (ii) for the second and subsequent phases of a phased planning permission, the value \( E_x \) (as determined under paragraph (8)), unless \( E_x \) is negative, provided that no part of any building may be taken into account under both of paragraphs (i) and (ii) above.

(8) The value \( E_x \) must be calculated by applying the following formula:

\[ E_P - (G_P - K_{PR}) \]

Where -
- \( E_P \) = the value of E for the previously commenced phase of the planning permission;
- \( G_P \) = the value of G for the previously commenced phase of the planning permission; and
- \( K_{PR} \) = the total of the values of K_R for the previously commenced phase of the planning permission.

(9) Where a collecting authority does not have sufficient information, or information of sufficient quality, to enable it to establish that a relevant building is an in-use building, it may deem it not to be an in-use building.

(10) Where a collecting authority does not have sufficient information, or information of sufficient quality, to enable it to establish—
(a) whether part of a building falls within a description in the definitions of K_R and E in paragraph (7); or
(b) the gross internal area of any part of a building falling within such a description, it may deem the gross internal area of the part in question to be zero.

(11) In this regulation—
“building” does not include—
(i) a building into which people do not normally go,
(ii) a building into which people go only intermittently for the purpose of maintaining or inspecting machinery, or
(iii) a building for which planning permission was granted for a limited period;
“in-use building” means a building which—
(i) is a relevant building, and
(ii) contains a part that has been in lawful use for a continuous period of at least six months within the period of three years ending on the day planning permission first permits the chargeable development;
“new build” means that part of the chargeable development which will comprise new buildings and enlargements to existing buildings;
“relevant building” means a building which is situated on the relevant land on the day planning permission first permits the chargeable development;
“relevant charging schedules” means the charging schedules which are in effect—
(i) at the time planning permission first permits the chargeable development, and
(ii) in the area in which the chargeable development will be situated;
“retained part” means part of a building which will be—
(i) on the relevant land on completion of the chargeable development (excluding new build),
(ii) part of the chargeable development on completion, and
(iii) chargeable at rate R.”
CIL Residential Charging Zones: APRIL 2015

Key
ZONE
- Zone 1
- Zone 2a
- Zone 2b
- Zone 3
- Zone 4 (City Centre)

This map can be viewed on the Council’s website where you will be able to zoom in at a more detailed scale to identify a particular site or location: http://www.leeds.gov.uk/idf

Path: L:\COMM\GIS Projects\CIL Boundaries\CIL Boundaries@50k_A3_2014.mxd
Date: 01/09/2014
ANNEX 1 – RELATIONSHIP BETWEEN THE CIL AND SECTION 106 AGREEMENTS

After the 6th April 2015 the Regulations scale back and limit the use of S106s. The Government’s intention is to break the link between the development of a specific site and its contribution to infrastructure provision. This is because the levy is intended to provide strategic infrastructure to support the development of an area rather than to make individual planning applications acceptable.

Therefore any infrastructure which is directly required to make development acceptable in planning terms will continue to be sought through S106s. This means S106 obligations will remain alongside CIL but will be restricted to infrastructure required to directly mitigate the impact of the proposal. The Regulations therefore restrict the use of planning obligations to ensure that no development is charged twice for the same item of infrastructure through both CIL and S106s.

Regulation 123 provides for the Council to set out a list of those projects or types of infrastructure that it intends to fund through the levy. In order to ensure that individual developments are not charged for the same infrastructure items through both S106s and the CIL, a S106 contribution cannot then be made towards an infrastructure item already on the List. The Council will publish its Reg123 List on its website. S106s can still be used to fund a specific item of infrastructure, but there is a limit of five separate obligations which can be pooled for this purpose, as it is intended that the CIL becomes the main mechanism for pooled contributions.

On adoption of the CIL, the Council will no longer be able to collect pooled S106 contributions through its ‘tariff style’ supplementary planning documents/guidance (N.B. affordable housing pooled contributions are not affected by the CIL regime). The documents which will no longer be used for this purpose are: SPG11 ‘Section 106 Contributions for School Provision’, SPG4 ‘Greenspace Relating to New Housing Development’, ‘Public Transport Improvements and Developer Contributions’ SPD, and ‘Holbeck Urban Village Revised Planning Framework’ SPG. Please note that elements of these documents will still be extant under the CIL, i.e. sections relating to design guidance and broad planning principles. The Council’s website will provide further detailed guidance on such matters on adoption of the CIL.

The Council is able to update the Reg123 List, however any changes must be justified and subject to appropriate local consultation. It is proposed to make any changes annually as a result of monitoring in the Authority Monitoring Report. The Reg123 List does not identify priorities for spending within it, or any apportionment of the CIL funds across the District, and does not mean that the Council must pay the CIL towards all the items listed as this will also depend on the amount collected. There are various options available to the Council in deciding such matters, and this is a separate workstream to the adoption of the CIL Charging Schedule.
Larger scale developments typically have larger and more concentrated impacts on the local community and infrastructure network. Under the CIL regime, there will still therefore be a need for provision of infrastructure on-site as part of the determination of a planning application. For instance, major sites are one of the main opportunities to increase the quantity of open space and will be required to provide open space on site in accordance with Core Strategy policies. Similarly, education infrastructure is an integral component of balanced sustainable communities. New housing creates a need for more school places, and these may in some instances be accommodated across the existing school network through payments from the CIL for extensions. Where a scheme in itself creates such a level of need for school places that it cannot be easily accommodated elsewhere, it follows that the site should provide the land for a school on site. On large scale major sites therefore it is likely to be necessary to provide schools directly on site to meet the needs of the development, or it may be appropriate to locate the school on a nearby site where the school will meet the needs of a number of medium to large scale developments. In such cases an appropriate S106 contribution will be secured. The Council will ensure that these schools will not be funded through CIL receipts, that the obligations meet the statutory tests and that no more than five separate planning obligations will be secured for the same school. The Site Allocations Plan will provide more detail and will consider which large sites may require significant on site facilities and be of sufficient scale to fund these through S106 obligations.

Where CIL and S106 payments are both required viability may be taken into account through the exceptional circumstances policy.

Payments-in-kind
The CIL Regulations allow for payments-in-kind in the form of land or infrastructure to be offset against the CIL liability where agreed by the Council as more desirable instead of monies. However, this must only be done with the intention of using the land to provide, or facilitate the provision of, infrastructure to support the development of the area. This could be for example where the most suitable land for the infrastructure project is within the development site.

An agreement to make an in-kind payment must be entered into before commencement of development and provided to the same timescales as cash payments. Land paid in kind may contain existing buildings and structures, and land or infrastructure must be valued by an independent valuer who, in the case of land, will ascertain its open market value, and in the case of infrastructure the cost (including related design cost) to the provider. This will determine how much liability it will off-set.

However, where land is required within a development to provide built infrastructure to support that specific development, it will be expected that any land transfer will be at no cost to the Council and will not be accepted as a CIL payment in kind.
Contact Details

Write to:
Local Development Framework (Community Infrastructure Levy)
City Development
Leeds City Council
2 Rossington Street
LEEDS LS2 8HD

Telephone: 0113 247 8092
Email: ldf@leeds.gov.uk
Web: www.leeds.gov.uk/ldf

Community Infrastructure Levy
Leeds Local Development Framework

Charging Schedule
April 2015