Submission No 121

INQUIRY INTO ENVIRONMENTAL PLANNING AND ASSESSMENT AMENDMENT (INFRASTRUCTURE CONTRIBUTIONS) BILL 2021

Organisation: Urban Taskforce

Date Received: 12 July 2021

Urban Taskforce
AUSTRALIA

The Urban Taskforce represents Australia's most prominent property developers and equity financiers. We provide a forum for people involved in the development and planning of the urban environments to engage in constructive dialogue with government and the community.

11th July 2021

The Director
Portfolio Committee No. 7 - Planning and Environment
Parliament House
Macquarie Street
Sydney NSW 2000

Email: PortfolioCommittee7@parliament.nsw.gov.au

Portfolio Committee No. 7 – Inquiry into the *Environmental Planning and Assessment Amendment (Infrastructure Contributions) Bill 2021*

Dear Committee Members

I write in relation to Portfolio Committee No. 7's Inquiry into the Environmental Planning and Assessment Amendment (Infrastructure Contributions) Bill 2021(The Bill).

The Urban Taskforce and its membership welcomed the involvement of the NSW Productivity Commission is examining the efficacy of the NSW system of fees and charges for the delivery of State and Local infrastructure. Our submission to the Productivity Commission's review of Infrastructure Contributions can be found at *Attachment 3*.

The Urban Taskforce has consistently noted the comparably high cumulative impact of fees, taxes and charges at local, state and federal level applied to developments in this State compared to others on the eastern seaboard.

These matters now need to be considered in the context of the unprecedented COVID-19 pandemic and the current reality of a housing supply and affordability crisis in Greater Sydney and across regional NSW. There is a real risk that the cumulative impact of the various cost imposts will simply add to the already high cost of new homes in NSW.

The current under supply has combined with the high taxation regime and low interest rates to result in the cost of new housing prices escalating to such an extent that maintaining the feasibility of new development has been at the expense of the new home buyer.

The under supply is noted in the NSW Productivity Commission White Paper (2020) which references the higher household occupancy rates in Greater Sydney. Parents and grandparents are increasingly concerned about the prospects for their children and grandchildren living close to them, or in many cases, in the same city. Further, we risk Sydney and NSW losing its competitive edge by losing our best and brightest young people because they can't afford to live here.

At some point the economic conditions will change and additional fees, taxes and charges will be exposed as a critical component of the unreasonable housing prices in both Greater Sydney and NSW.

Urban Taskforce has been strongly supported in its assertion that greater supply will reduce housing prices. A reduction in fees, taxes, state and local infrastructure charges will also directly reduce housing prices.

To the extent that increased infrastructure fees actually result in increased delivery of infrastructure and then result is a substantial shift in planning approvals and housing supply; the broad proposals, as outlined in the Bill, have the qualified support of the Urban Taskforce.

The qualifications are:

- the NSW Government's commitment to delivering infrastructure in a timely manner;
- their commitment to delivering increased housing supply; and
- the Government's commitment to set meaningful targets and holding councils to account with a view to completing the 40,000+ new dwellings per annum in Greater Sydney (as detailed in the Housing Strategy 2021 and the NSW Inter-generational Report) just to meet forecast housing demand.

To have an impact on housing affordability, council housing targets need to be significantly higher than those proposed by the GSC through the lamentable Local Strategic Planning Statement (LSPS) assurance process. Further, a solid commitment needs to be made from those across the planning system to deliver a significant increase in approvals in development areas right across Greater Sydney.

Urban Taskforce recommends *the Committee seek advice from Government as to the future setting, monitoring and enforcing of council housing targets, with a view to housing supply actually meeting demand many more new homes being built to drive down housing prices.*

The NSW Productivity Commission, under the leadership of Peter Achterstraat AM, has forensically identified the systematic under-supply of housing over the last decade and identified this in their first Report in 2019. The more recent NSW Productivity Commission White Paper (2021) bluntly stated as its first "key finding" (page 26) that"

> "*Housing supply has failed to keep up with demand. That has led to an undersupply of housing, increasing the cost of living for households and making New South Wales a less attractive place to live and work*".

Not only does NSW have the slowest and most complicated planning system in the nation, it also has the highest fees and charges in the country. In Greater Sydney, the total cost of fees, charges and taxes (Local, State and Federal) for a $1 million apartment (sale price to the buyer) is circa $300,000 – significantly more than in Melbourne (circa $220,000) or Brisbane (circa $180,000).

The Government is quite rightly boasting a much-needed record infrastructure spend – but this must not be at the expense of young families who are already priced out of the suburban Sydney marketplace, Government needs to do more, not just tax more.

Any additional infrastructure spend must deliver more opportunities for new housing. Without an increase in housing supply, an increase to infrastructure contributions will see

already unaffordable housing prices rise further. To increase supply and push down prices, additional areas for new housing must accompany infrastructure investment and delivery.

Accordingly, ***Urban Taskforce recommends*** *that the Committee seek advice from the Government as to their plans for up- zoning for additional housing to accompany the infrastructure investment funded by these new fees and charges, with a view to delivering much needed new homes and improving housing affordability.*

The Bill gives effect to the Government decision to ignore the Productivity Commission's finding that affordable housing levies are not consistent with a "principled based approach to infrastructure contributions". The NSW Productivity Commissioner recognised this in the recent Infrastructure Contributions Review Report where he questioned the principle of using fees and charges on developers to pay for affordable housing. The NSW Productivity Commission Review of Infrastructure Contributions Final Report (2020) stated:

> "*It is not clear that housing is being made more affordable as a result of these [affordable housing] schemes, as … the creation of a small quantity of 'affordable housing', may be at the cost of making other housing more expensive*."

Urban Taskforce supports more Government expenditure on social and affordable housing. However, this should be funded through consolidated revenue.

Urban Taskforce recommends *the Committee call on the Government to support the Productivity Commission by funding affordable housing from consolidated revenue and not inflicting a tax on new home buyers who, themselves, can least afford to pay it.*

There are aspects of the Bill that the Urban Taskforce supports

Urban Taskforce supports the postponement of the timing of payment of local infrastructure charges till the building is complete and ready for occupation (OC). This will assist get projects moving when cashflow is often tight. The Bill gives the Minister for Planning the power to issue a Direction to this effect and Urban Taskforce members look forward to him doing so. This change was made in the context of COVID-19 and it is a welcome permanent change which will improve the productivity of the housing supply industry.

Further, Urban Taskforce supports the review timeframes *for* LSPSs to be changed from seven to five years to better align with review requirements for State infrastructure strategies and regional plans, and to allow for the next iteration of documents to reflect and provide a plan for mandated, long term housing targets to meet demand.

Aspects of the Bill requiring further inquiry from the Committee

Urban Taskforce feedback and recommendations to the Committee are on the basis of the Bill and the accompanying "Bill Guide" as prepared by the Department of Planning and Industry. Urban Taskforce has been involved in a number of consultation sessions with DPIE and Treasury staff. This consultative approach is welcome.

Nonetheless, we note the absence of the accompanying Regulation, Ministerial Direction and SEPP and the opportunity for many of our issues to be addressed in the drafting of

these documents. The Urban Taskforce, in response to the Bill, provides the following comments and recommendations for the Committee's consideration:

The Land Value Contribution

The Bill introduces a new category of infrastructure contribution called a land value contribution (LVC) to be tied to rezoning proposals. Under the Bill, local councils will adopt a LVC plan for a precinct when there is a change to the land's planning controls that will enable more intensive development of the land and, as a result, increase the value of the land.

The LVC will be payable when the land is sold for the first time or developed. Advice from DPIE is that is only payable once and is to be a flat rate applied across the precinct for all land holders. If the land is being sold, the vendor must satisfy the requirement for the LVC on or before completion of the sale.

If development consent is granted for the mad prior to sale, then the consent authority can impose a condition of consent requiring the payment of the LVC. However, Urban Taskforce understands that this can only be completed if the development is likely to require the provision of, or result in an increase in the demand for, public amenities and services in the area. The use of this provision will need to be codified and closely monitored.

The Urban Taskforce is concerned about the ability for the Minister to extend the application of the LVC to existing development consents in certain circumstances.

Such retrospectivity means that a landowner/developer may having made investment decisions based on a development feasibility analysis which relied on costs that were in place at the time of preparing the Development Application, only to be exposed to additional costs after the consent has already been granted.

The Bill currently proposes that the LVC will be set by Councils, will not be appealable and may be required in addition to local infrastructure contributions under section 7.11. It is not unreasonable to conclude that over time there will be a rise in contribution quantum which will impact affordability.

The proposed legislation as drafted lacks robust safeguards protecting the rights of landowners who wish to sell their land (without first carrying out a development). The Bill does not contain a requirement for the LVC to be commensurate with the alleged increase in value coming out of more intensive development being permitted. Urban Taskforce is advised that a likely outcome is that the courts will consider that the required 'increase in value' is a reference to a notional 'increase in value' that would occur in the absence of a LVC. The ensuing result being that a LVC could be so onerous for a particular landowner that it more than wipes out any notional increase in land value, rendering the land sterile.

Accordingly, ***Urban Taskforce recommends*** *that an explicit legislative requirement be developed that allows for the LVC rate for a given parcel of land to be reasonable, proportionate to the predetermined, notified increase in value and able to be appealed in the Land and Environment Court.*

The intent of the LVC is to capture a portion of the increase in land value as a consequence of an up-zoning or increase in yield. However, the way the LVC mechanism is drafted, the cost - being an amount to be set by councils for "land required for public purposes"- will in many cases be passed onto the new homeowners. With this in mind, there are a number of matters that Government will need to address in finalising the accompanying Regulation and Directions.

Urban Taskforce recommends *that caps be established for LVCs to ensure that Councils do not effectively destroy the viability of the development of a precinct.*

Further it is critical that any new tax is for new areas identified for development and NOT those that have (languished for many years) in the planning system. A number of Councils have not yet completed their mandated reviews of their comprehensive LEP. Where this is the case, those Councils should not be allowed to establish a LVC scheme and it should not be applied retrospectively unless agreed by the applicant.

Urban Taskforce Recommends that *the LVC should not be applied to existing applications and planning proposals or to any land within an LGA that has not completed the mandated review of their Comprehensive LEP.*

Urban Taskforce recommends *the LVC only applies to <u>new</u> precincts identified for development, and:*

- *the mechanism is a flat rate applied across the precinct*
- *there should NOT be scope for the Minister to extend the LVC to existing development consents unless agreed by the applicant*
- *there is monitoring and reporting of councils' LVC rates (particularly in the early years of its operation)*
- *there is independent oversight by IPART of to ensure rates proposed are justified and there is no double-dipping for infrastructure under the 7.11 and LVC charge*
- *the amount is capped and only adjusted in accordance with the CPI, and*
- *the amount is only charged once.*

The LVC should not be used as a mechanism to discourage expeditious planning proposals that have the potential to (relatively quickly) deliver greatly needed new homes. As the LVC is clearly discretionary on the part of Councils it should not come at the expense of an existing owner/developer who may which to negotiate a Planning Agreement to achieve the same public benefit outcomes (at potentially a much quicker timeframe) than would be achieved under the LVC.

Urban Taskforce Recommends *that a number of drafting changes be made to the LVC provisions in the Bill as detailed in Attachment 2 to improve the operation of the Bill and avoid unintended consequences.*

Urban Taskforce recommends *that the capacity for local Planning Agreements be retained and that supporting documentation is clear in that the LVC is not to be used as a mechanism to discourage spot rezonings.*

Regional Infrastructure Contributions

The Bill proposes to introduce new regional infrastructure contributions (RICs) which will replace the existing special infrastructure contributions (SICs). A person cannot appeal to the Land and Environment Court in relation to a condition of consent requiring payment of the RIC. The RIC will be in lieu of any State Planning Agreements but the capacity for local Planning Agreements with a Council will remain. A council may, with the approval of the Minister, exclude an area/site from being subject RIC payments when entering into a Planning Agreement.

Senior Treasury and DPIE officials have advised Urban Taskforce that of the benefits from this Bill is a lower reliance on local **Planning Agreements** will only be allowed for the purpose of supporting the infrastructure needed to bring the release of greenfield development precincts forward (out of sequence) and even then, we are told, they will be limited to land contributions and must not have any value capture component. It will be imperative that these limitations on the scope of local planning agreements are clear and robust, so as to minimise any double-dipping that results in new homeowners paying twice for the same service or infrastructure.

The Bill identifies regional infrastructure as:

- *Public amenities or public services, including infrastructure that enhances public open space or the public domain.*
- *Affordable housing.*
- *Transport infrastructure.*
- *Regional and or State roads.*
- *Measures to conserve or enhance the natural environment (such as measures relating to biodiversity certified land).*

The actual RIC charge will be set and implemented through a new State environmental planning policy (SEPP), which will specify the regions and classes of development to which the RIC will apply, when it must be paid, and the terms of any conditions that must be imposed on development consents.

Urban Taskforce understands from both DPIE and Treasury staff, that the RIC rates in the SEPP will likely reflect the amounts proposed in the Productivity Commission's Review of Infrastructure Contribution Final Report recommendations. As such, we draw the Committee's attention to the qualification in the Productivity Commission's recommendation that **the proposed rates are "*subject to no substantial impacts on feasibility*"**.

DPIE's consultation with industry in setting a final rate will be critical in ensuring that new development is feasible, and that housing supply is not further constrained.

In theory, three separate RIC rates could apply to an area or site: the regional set rate as well as potential Transport and/or biodiversity charges.

Investment in new significant transport infrastructure allows for connections between communities and people and their places of employment, education and other services.

The Urban Taskforce has always supported investment in major infrastructure investment as a means to service the much-needed new jobs and homes for Sydney. To that end, the

Urban Taskforce supports the transport component of the RIC as long as it is for significant State infrastructure and is not a duplication of charges paid as part of the LVC and other local levies; and there a commensurate uplift/ increase in yield where this contribution is paid.
Urban Taskforce understands from the Productivity Commission Report into Infrastructure Contributions that a site or precinct that has been bio-diversity certified will still be subjected to the biodiversity charge applying to the portion of the site that has been certified (that is, is developable).

The potential cost impost of the three components of the RIC, if implemented in accordance with the Productivity Commissions' recommendations, for each new dwelling in Greater Sydney, could be as follows:

Regional charge: $12,000
Transport charge: $5,000 + (this is a minimum and will only be applied where applicable)
Biodiversity charge: $ unknown

In the interests of the development industry being able to continue delivering much needed new homes to drive down the cost of housing,

Urban Taskforce recommends *the Committee seeks clarification from Government on how they intend in the finalisation of the SEPP and Regulations to ensure that:*

- *RIC rates together with other fees and charges are consistent with the recommendation of the Productivity Commission of "no substantial impacts on feasibility"*
- *the regional charge is fixed*
- *the transport component of the RIC is limited to significant, regional infrastructure projects (eg a new Metro rail line) and is not a duplication of charges paid as part of the LVM and other local levies*
- *there is a commensurate uplift/ increase in yield where the RIC is paid, particularly for areas where the transport component is paid*
- *a RIC and SIC cannot be charged for the same land, and*
- *if a current SIC or state planning agreement amount is a lower amount than the RIC, the SIC or planning agreement is 'grandfathered'.*

Local Levies

Urban Taskforce is concerned about the Bill increasing local 7.12 fixed development consent levies. We understand the detail will be revealed in the future Regulations and that the revised 7.12 charges may or may not be percentage-based and may have a broader application than the current levies.

Currently under s.7.12 only the Minister has discretion to agree to impose or agree to a Council request to impose a s.7.12 above 1% threshold. There is no guidance on how the Minister exercises such discretion. Guidelines would be useful to both the industry and councils to set the parameters as to the scope and basis of acceptable variations to the threshold.

Urban Taskforce recommends *the accompanying Regulation includes a reference to the preparation of guidelines on Ministerial consideration of s7.12 variations.*

A broader geographical application of the use of 7.12 levies is problematic. The issue of nexus applies if a 7.12 levy is charged for a site or precinct but is used to contribute to the cost of infrastructure or services across the broader LGA. This change has the potential to result in an unfair addition to the cost of some new homes, but not necessarily the benefits.

Further, Urban Taskforce understands that LVCs may be required in addition to local infrastructure contributions under section 7.11 and the new local levy under section 7.12.

The new contribution framework further opens up the potential for double-dipping.

This is particularly the case when there are different levy 'setters' and decision makers for the various charges. Both councils and DPIE having acknowledged they have a limited resources and capacity to undertake timely, strategic and sensible assessments of infrastructure plans.

Further, different councils setting their own s7.11and LVCs can result in inequitable charging for new infrastructure.

Independent oversight of the setting of local levies and charges is needed to manage the quantum, ensure a nexus and remove double-dipping.

In the interests of keeping infrastructure charges equitable and as low as possible to maximise affordable entry into the housing market,

Urban Taskforce recommends *that the role of* ***IPART*** *is extended, and appropriately resourced, to review the setting of local infrastructure charges, including the LVC, with a view to:*

- *Ensuring s 7.11and 7.12 fees are used for infrastructure that has a direct nexus with the impact of the development, and not be used to support unrelated infrastructure in the LGA*
- *Ensuring no duplication of charging for the same infrastructure or service across the different levies, and*
- *Delivering consistency of local infrastructure charges across the regions.*

General improvements to the Drafting of the Bill

Additional to the matters of policy and corresponding recommendations raised in the foregoing, Urban Taskforce members have also advised of a number of suggested improvements to the legal drafting of the Bill.

The drafting suggestions are listed in Attachment 2.

The Urban Taskforce looks forward to appearing before Committee to elaborate on this submission and to assist Members in finalising the Inquiry report.

Yours sincerely

Yours sincerely

Tom Forrest
Chief Executive Officer
Attachments

Attachment 1 – Summary of Urban Taskforce Recommendations

Attachment 2 – Drafting amendments to improve the Bill

Attachment 3 – Urban Taskforce final submission to the NSW Productivity Commission Review into Infrastructure Contributions

Attachment 1 – Summary of all Urban Taskforce recommendations

	Urban Taskforce recommendations
1.	*The Committee seek advice from Government as to the future setting, monitoring and enforcing of council housing targets, with a view to housing supply actually meeting demand and many more new homes being built to drive down housing prices.*
2.	Any additional infrastructure spend must deliver more opportunities for new housing. Without an increase in housing supply, an increase to infrastructure contributions will see already unaffordable housing prices rise further. To increase supply and push down prices, additional areas for new housing must accompany infrastructure investment and delivery. Accordingly, ***Urban Taskforce recommends*** *that the Committee seek advice from the Government as to their plans for up- zoning for additional housing to accompany the infrastructure investment funded by these new fees and charges, with a view to delivering much needed new homes and improving housing affordability.*
3.	The Bill gives effect to the Government decision to ignore the Productivity Commission's finding that affordable housing levies are not consistent with a "principled based approach to infrastructure contributions". ***Urban Taskforce recommends*** *the Committee call on the Government to support the Productivity Commission by funding affordable housing from consolidated revenue and not inflicting a tax on new home buyers who, themselves, can least afford to pay it.*
4.	*That an explicit legislative requirement be developed that allows for the LVC rate for a given parcel of land to be reasonable, proportionate to the predetermined, notified increase in value and able to be appealed in the Land and Environment Court.*
5.	*That caps be established for LVCs to ensure that Councils do not effectively destroy the viability of the development of a precinct.*
6.	*The LVC should not be applied to existing applications and planning proposals or to any land within an LGA that has not completed the mandated review of their Comprehensive LEP.*
7.	*The LVC only applies to <u>new</u> precincts identified for development, and:* • *the mechanism is a flat rate applied across the precinct* • *there should NOT be scope for the Minister to extend the LVC to existing development consents unless agreed by the applicant* • *there is monitoring and reporting of councils' LVC rates (particularly in the early years of its operation)*

	• *there is independent oversight by IPART of to ensure rates proposed are justified and there is no double-dipping for infrastructure under the 7.11 and LVC charge* • *the amount is capped and only adjusted in accordance with the CPI, and* • *the amount is only charged once.*
8.	**Urban Taskforce Recommends** *that a number of drafting changes be made to the LVC provisions in the Bill as detailed in Attachment 2 to improve the operation of the Bill and avoid unintended consequences.*
9.	*That the capacity for local Planning Agreements be retained and that supporting documentation is clear in that the LVC is not to be used as a mechanism to discourage spot rezonings.*
10.	*In terms of the Regional Infrastructure Charge (RIC)* ***Urban Taskforce recommends*** *the Committee seeks clarification from Government on how they intend in the finalisation of the SEPP and Regulations to ensure that:* • *RIC rates together with other fees and charges are consistent with the recommendation of the Productivity Commission of "no substantial impacts on feasibility"* • *the regional charge is fixed* • *the transport component of the RIC is limited to significant, regional infrastructure projects (eg a new Metro rail line) and is not a duplication of charges paid as part of the LVM and other local levies* • *there is a commensurate uplift/ increase in yield where the RIC is paid, particularly for areas where the transport component is paid* • *a RIC and SIC cannot be charged for the same land, and* • *if a current SIC or state planning agreement amount is a lower amount than the RIC, the SIC or planning agreement is 'grandfathered'.*
11.	***Urban Taskforce recommends*** *the accompanying Regulation includes a reference to the preparation of guidelines on Ministerial consideration of s7.12 variations.*
12.	*That the role of* ***IPART*** *is extended, and appropriately resourced, to review the setting of local infrastructure charges, including the LVC, with a view to:* • *Ensuring s 7.11and 7.12 fees are used for infrastructure that has a direct nexus with the impact of the development, and not be used to support unrelated infrastructure in the LGA* • *Ensuring no duplication of charging for the same infrastructure or service across the different levies, and* • *Delivering consistency of local infrastructure charges across the regions.*

Attachment 2

Urban Taskforce suggested improvements to the legal drafting of the Land Value Capture Provisions of the Bill

Issues that may have arisen as a consequence of drafting:

- The removal of the existing requirement for any land value contribution to be 'reasonable'.

- The absence of an explicit legislative requirement that any land value contribution requirement for a given parcel of land is to be proportionate to an increase in value.

- The absence of an express requirement that there must still be — as a precondition to the imposition of the land value contribution — an 'increase in value' **after** any reduction in land value that results flowing from that imposition.

- The absence of a right for property owners (or the intending purchasers of property) — who must satisfy a land value contribution prior to (or on) a sale — to pursue a Land and Environment Court appeal on reasonableness. Such a right is currently — and will continue to be — available for 'section 7.11' contributions imposed as a condition of development consent.

- Allowing a requirement to **dedicate land free-of-cost** to be included in a land value contribution that must be satisfied **prior to the sale of land**. Such a requirement could only be reasonably imposed as a condition of development consent to be implemented in the course of developing the land (as is the status quo).

Suggested drafting improvements to address above

- A land value contribution must be required to be 'reasonable'. This is an existing requirement, but the bill only proposes to retain it for section 7.11 contributions that are not land value contributions (contrast the proposed section 7.11(a)(i) with section 7.11(a)(ii)). The proposed section 7.11(a)(ii) should only authorise a reasonable land value contribution.

- Following on from the point above, a determination by a local council of the land value contribution amount — when issuing a land value contribution certificate— must be reasonable. This requires an amendment to the proposed section 7.16D(3).

- It should be explicit that the endorsement of the transfer as to whether the land value contribution has or will be made (under the proposed section 7.16E) must be determined in accordance with the most recent land value contribution certificate issued.

- A property owner or an intending purchaser of land (subject to a land value contribution) should be entitled to appeal to the Land and Environment Court within (say) 28 days of the issue of a land value contribution certificate in relation to the amount set out that certificate. An appeal right should also arise if a certificate is not issued within, say, 14 days of application.

- The appeal could be dealt with in the 'class 3' jurisdiction of the Land and Environment Court as a conventional merit appeal. (The appeal is analogous to other appeals that the Court deals within this class.) The Court should be given a power that mirrors the proposed section 7.13(3) —a re- enactment of an existing provision. That is, in an appeal from the issue/non-issue of a land contribution certificate the Court should have the additional power to determine a land value contribution differently from what is required by the contributions plan, because it is unreasonable in the particular circumstances of the case. It should be explicitly that 'unreasonableness' may arise because of an inconsistency between the terms of a contributions plan and the EP&A Act, the regulations or ministerial directions, as well as in other circumstances.

- The precondition for the imposition of a land value contribution (in the proposed section 7.18(5(a)) should be adjusted so that it may only be imposed:

    - when there is a change to the planning controls that apply to each affected parcel of land that will enable more intensive development of the parcel (and that change in planning controls has been made concurrently with or in anticipation of the contributions plan);

    - as a result of that change in planning controls, there is an increase in the value of each affected parcel of land (and that there would still be an increase in value even after any likely reduction in the value of the parcel that may occur as a result of the imposition of the land value contribution); and

    - the land value contribution for each parcel of land is not disproportionate to the increase in land value for each parcel of land (both in consideration of that parcel alone, as well as in comparison to other equivalent parcels subject to the contributions plan).

- A 'parcel of land' could be defined with reference to the relevant parcel the subject of land valuation under the Valuation of Land Act 1916 (this legislation provides for appeal rights to the Land and Environment Court when there is a dispute about the proper boundaries of a parcel of land for land valuation purposes).

- The proposed subdivision 3A (in schedule 1 of the bill), be amended such that the only the cash contribution part of the land valuation contribution must made prior to the sale of any land.