

# Taunton Deane Borough Council

**Full Council – 12 April 2016**

**Community Infrastructure Levy:**

- 1. Clarification of Regulation 123 Infrastructure List (Appendix 1)**
- 2. Proposed draft Payment in Kind Policy (Appendix 2)**
- 3. Proposed draft Charitable Relief Policy (Appendix 3)**
- 4. CIL Exceptional Circumstances Relief policy (Appendix 4)**

**This matter is the responsibility of Executive Councillor Roger Habgood.**

**Report Author : Kate Murdoch (Senior Planning Policy Officer)**

## **1 Executive Summary / Purpose of the Report**

- 1.1 This report outlines proposals for additional text in the draft Regulation 123 list (appendix one). The proposed additional text relates to transport works and green infrastructure. These additions seek to clarify what will be funded from CIL receipts and what will be sought through planning obligations, to ensure a planning application is acceptable in planning terms.
- 1.2 Officers are also proposing the introduction of a Payment in Kind policy in line with section 73 and 73A of the CIL Regulations. Payment in Kind (PiK) enables a developer/CIL liable party to offset the CIL liability against the cost of direct provision of infrastructure. While the introduction of the Policy will allow the Council to accept PiK in appropriate cases, the Council will retain full discretion in such matters and will not be under any obligation to accept PiK in a particular case.). All PiK bids will be assessed against the Council's infrastructure priorities, considered by the CIL/Infrastructure Delivery Board and approved by Full Council before PiK bids are accepted.
- 1.3 This report also proposes the introduction of CIL Policies for Discretionary Charitable Relief, to enable charities to claim CIL relief (appendix 3) and Discretionary Exceptional Circumstances Relief (appendix 4) to enable developers to claim relief from paying CIL in Exceptional Circumstances.

## **2 Recommendations**

- 2.1 To endorse the additional text clarifying the current Regulation 123 infrastructure list (Appendix one).
- 2.2 To endorse the proposed draft Payment in Kind policy (Appendix two).
- 2.3 To endorse the proposed draft CIL Charitable relief policy (Appendix three).

2.4 To endorse the proposed draft CIL Exceptional Circumstances Relief policy (Appendix four).

**3 Risk Assessment** (if appropriate)

**Risk Matrix**

Description	Likelihood	Impact	Overall
In the absence of the clarification provided by the proposed additional text, there is a risk of misinterpretation with the current Reg 123 list.	Medium/ High	Moderate/ Major	

**Risk Scoring Matrix**

<b>Likelihood</b>	5	Almost Certain	Low (5)	Medium (10)	High (15)	Very High (20)	Very High (25)
	4	Likely	Low (4)	Medium (8)	Medium (12)	High (16)	Very High (20)
	3	Possible	Low (3)	Low (6)	Medium (9)	Medium (12)	High (15)
	2	Unlikely	Low (2)	Low (4)	Low (6)	Medium (8)	Medium (10)
	1	Rare	Low (1)	Low (2)	Low (3)	Low (4)	Low (5)
			1	2	3	4	5
			Negligible	Minor	Moderate	Major	Catastrophic
<b>Impact</b>							

Likelihood of risk occurring	Indicator	Description (chance of occurrence)
1. Very Unlikely	May occur in exceptional circumstances	< 10%
2. Slight	Is unlikely to, but could occur at some time	10 – 25%
3. Feasible	Fairly likely to occur at same time	25 – 50%
4. Likely	Likely to occur within the next 1-2 years, or occurs occasionally	50 – 75%
5. Very Likely	Regular occurrence (daily / weekly / monthly)	> 75%

**4 Background and Full details of the Report**

4.1 The Council has been charging CIL since 1 April 2014. The recent discussions and negotiations for the SW Taunton urban extension application, highlighted the need to

clarify the definitions of infrastructure items in the current CIL Regulation 123 list. This application also raised the need to consider adopting a Payment in Kind policy, to enable developers to offset their CIL liability against the direct delivery of agreed infrastructure items on the Council's Regulation 123 list.

- 4.2 This report outlines proposals for additional text in the draft Regulation 123 list (appendix one). This seeks to clarify what will be funded from CIL receipts and what will be funded through planning obligations, to ensure a planning application is acceptable in planning terms.
- 4.3 The proposed additional text (underlined) seeks to clarify what is meant by 'strategic transport improvements' and will be reworded to read:
- 'Strategic transport improvements associated with the growth of Taunton and Wellington, excluding site specific matters needed to make the development acceptable in planning terms. Site specific matters can include on-site and off-site transport mitigation works and infrastructure improvements, where the need for such measures have been identified in a Transport Assessment.
- 4.4 Further additional text (underlined) has also been incorporated to clarify what is meant by 'green infrastructure' and this item will be reworded to read:
- 'Green Infrastructure (excluding site specific open space requirements necessary to comply with Development Plan policy).
- 4.5 The proposed changes are seeking to clarify the infrastructure items on the Reg 123 list that could be funded through CIL. It is not seeking to add or remove any infrastructure items from the Regulation 123 list and therefore officers consider that it is not necessary to undertake formal consultation on the additional text. The views of County Council officers and Taunton Deane officers have been sought on the proposed approach to the Reg 123 list.
- 4.6 The CIL regulations (Reg 73, 73A, 73B) enable charging authorities to accept land or infrastructure items through Payment in Kind. This approach allows the developer to offset the value of the land or the cost of delivering the infrastructure item against their CIL liability. The CIL regulations require that the value of any land and/or infrastructure, offered through Payment in Kind, should be determined by a suitably qualified independent person.
- 4.7 If it is ultimately decided that the proposed Payment in Kind policy should be adopted the Council will not be obliged to accept land or infrastructure payments in lieu of CIL. All Payment in Kind offers will be assessed against criteria to consider whether the land or infrastructure offer meets the Council's infrastructure priorities. The CIL/Infrastructure Delivery Board will consider all Payment in Kind bids against a set of agreed criteria and will make recommendations to Full Council. Full Council will need to approve the Payment in Kind bids.
- 4.8 The informal view of County Council officers have been sought and they are supportive of introducing a Payment in Kind policy to ensure the direct delivery of CIL infrastructure items. County Council officers are particularly supportive of the early

delivery of the primary school at SW Taunton through Payment in Kind by the development consortium.

4.9 Discretionary Charitable Relief Policy and Discretionary Exceptional Circumstances Relief Policy – The CIL Regulations allow the Charging Authority to offer discretionary charitable relief and discretionary exceptional circumstances relief as follows:

4.9.1 Discretionary Charitable Relief – available to charity landowners where the greater part of the chargeable development will be held as an investment from which the profits are applied for charitable purposes.

4.9.2 The relief can only be claimed by charitable institutions. These are:

- A charity – this is defined as a person or trust established for charitable purposes only.
- A trust of which all the beneficiaries are charities.
- A unit trust scheme in which all the unit holders are charities.

4.9.3 In practice there are three main groups of charities which may benefit from the relief:

- Registered charities: charities which are registered with the Charity Commission.
- Exempt charities: charities which cannot register under the Charities Act 2011 and are not subject to the Charity Commissions supervisory powers. These include educational institutions and national museums.
- Excepted charities: charities excepted from the need to register but which are still supervised by the Charity Commission.

4.9.4 Charitable purposes are defined in Section 2 of the Charities Act 2011. The form for claiming relief requires the claimant to demonstrate its charitable status and what its charitable purposes are (eg through production of its constitution or articles of association).

4.9.5 In the first 2 years of charging CIL we have received one request for discretionary charitable relief. If the policy had been in place, this request would not have been granted, as they did not intend to retain ownership of the development land once the works were completed.

4.9.6 Discretionary Exceptional Circumstances Relief – available where a S106 Agreement has been entered into in respect of the planning permission which permits the development and it is believed that applying CIL to the development would have an unacceptable impact on the economic viability of the development. Claims must be accompanied by an economic viability assessment, an explanation of why the CIL would have an unacceptable impact and evidence that relief would not constitute state aid. Each claim is considered on its own merits and relief can be granted for the whole development or part of a scheme.

## **5 Links to Corporate Aims / Priorities**

- 5.1 Corporate Aim one seeks to deliver 'quality sustainable growth and development. Under this aim objective two seeks to deliver the infrastructure necessary to bring forward development. Both the clarification of the Regulation 123 list and the proposed Payment in Kind Policy will assist the Council in delivering the infrastructure necessary to bring forward development.

## **6 Finance / Resource Implications**

- 6.1 Provisions within CIL governance allow up to 5% of CIL receipts to be 'top sliced' to cover the costs of administration. Payment in Kind could potentially affect the amount of 'top slicing' although the effect is considered negligible.

## **7 Legal Implications (if any)**

- 7.1 The proposals within this report set out proposed refinements to the Council's approach to the operation of CIL within the Borough, and reflect officers' experience in implementing CIL in Taunton Deane since April 2014.

- 7.2 The main legal implications relate to the proposed introduction of the Payment In Kind policy. The broad legal position is that without such a policy having been formally adopted by the Council, payments in kind – in the form of either land payments or infrastructure payments – the Council is not in a position to accept proposed payments in kind even in situations where it wished to do so, or where the provision of a payment in kind would be directly advantageous to the Council (for instance, where it would directly secure the provision of specific infrastructure in the interests of a particular locality). Adoption of the policy will not impose an obligation on the Council to accept payment in kind in any particular case.

- 7.3 The Council's Regulation 123 list effectively sets the ambit of the infrastructure to which CIL is to be applied, and – equally importantly – provides a statement of types of infrastructure which cannot now be secured via Section 106 obligations. The proposed rewording will have the welcome effect within the Borough of clarifying the distinction between (a) CIL infrastructure and (b) matters which can still be addressed via Section 106 Agreements

## **8 Environmental Impact Implications (if any)**

- 8.1 None

## **9 Safeguarding and/or Community Safety Implications (if any)**

- 9.1 None

## **10 Equality and Diversity Implications (if any)**

- 10.1 None

## **11 Social Value Implications (if any)**

11.1 None

**12 Partnership Implications** (if any)

12.1 The Council's Regulation 123 list includes education and strategic highway improvements. Any Payment in Kind bids for the provision of education or strategic highway improvements will require close partnership working with Somerset County Council as the authority responsible for education and highways.

12.2 The Council's Regulation 123 list also includes strategic flood mitigation improvements. Any Payment in Kind bids for the provision of strategic flood mitigation works will require close partnership working with the Environment Agency.

12.3 The Council is in the process of establishing a CIL/Infrastructure Delivery Board that will be responsible for considering Payment in Kind bids. Somerset County, Highways England and the Environment Agency will have representatives sitting on the board to ensure close partnership working on the delivery of critical infrastructure. All Payment in Kind bids will need to be agreed by Full Council.

**13 Health and Wellbeing Implications** (if any)

13.1 None

**14 Asset Management Implications** (if any)

14.1 None

**15 Consultation Implications** (if any)

15.1 The proposed additional text for the Regulation 123 list has been considered by Somerset County Education and Highway officers and Taunton Deane officers to ensure the amendments are fit for purpose.

**16 Scrutiny Comments / Recommendation(s)** (if any)

To be reported at the Full Council meeting.

**Democratic Path:**

- **Scrutiny – Yes**
- **Cabinet/Executive – No**
- **Full Council – Yes**

**Reporting Frequency :**  **Once only**  **Ad-hoc**  **Quarterly**  
 **Twice-yearly**  **Annually**

**List of Appendices (delete if not applicable)**

Appendix 1	Draft Regulation 123 list with additional text
Appendix 2	Draft Payment in Kind Policy
Appendix 3	Draft Charitable Relief Policy
Appendix 4	Draft Exceptional Circumstances Relief Policy

**Contact Officers**

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# TDBC Draft Regulation 123 List

In accordance with the Planning Act (2008) as amended by the Localism Act (2011) and the Community Infrastructure Levy Regulations (2010) as amended.

The list set out below identifies the types of infrastructure and/or specific infrastructure projects to which CIL receipts raised by Taunton Deane Borough Council as the Charging Authority could be applied:

## Education

Statutory education, including but not limited to

- Early years learning
- Primary School provision
- Secondary School provision, including Post-16 education
- Special Schools

## Transport

- Strategic transport improvements associated with the growth of Taunton and Wellington, excluding site specific matters needed to make the development acceptable in planning terms. Site specific matters can include on-site and off-site transport mitigation works and infrastructure improvements, where the need for such measures have been identified in a Transport Assessment.

## Community Development

- Sport and recreation (excluding children's play)
- Community Halls, places of assembly and other community facilities
- Arts and Culture
- Green Infrastructure (excluding site specific open space requirements necessary to comply with Development Plan policy)

## Taunton Town Centre Regeneration

Schemes as defined in the Taunton Town Centre Area Action Plan, including:

- Firepool Infrastructure
- Town Centre enhancements

## Surface Water and Flood Risk Mitigation

- Strategic works only (i.e. excluding mitigation of surface water run-off back to greenfield)

**This Regulation 123 List will take effect from xxxx. It will be reviewed annually.**



**Taunton Deane Borough Council**  
**Community Infrastructure Levy**  
**Discretionary Payment in Kind Policy**

1. In accordance with Regulations 73, 73A, 73B and 74 of the Community Infrastructure Levy Regulations 2010 (as amended), Taunton Deane Borough Council, as the charging authority for the area, will at its discretion allow in appropriate cases the payment of CIL by land payments or infrastructure payments.
2. This policy is effective from XXXXXXXX
3. The CIL Regulations 2010 (as amended) allow the Council to accept full or part payment of a CIL liability by way of the transfer of land to the Council or the provision of infrastructure. Such arrangements are known collectively as “payments in kind”.
4. Any land provided as a payment in kind must be used for the delivery of infrastructure identified within the Council’s regulation 123 list. Any infrastructure proposed as a payment in kind must be identified within the Council’s Regulation 123 list in order to be regarded as suitable for delivery via a payment in kind
5. The acceptance by the Council of proposals for payments in kind is entirely discretionary. The Council is not obliged to accept any offer of payment in kind by land or infrastructure.
6. Where the Council accepts payment in kind, the equivalent meaningful proportion payment will still be paid to the parish council as a financial payment, unless it has been agreed with the relevant body that the fund is to be included in the value of the land. Alternatively it could be agreed that the community will utilise the meaningful proportion payment to contribute to the delivery of necessary infrastructure on the land or to contribute to associated infrastructure needs.

**Eligibility Criteria**

7. The CIL Regulations specify that payments in kind can only take place where specific eligibility criteria are met. These criteria are as follows.
8. Any application for ‘payment in kind’ will only be considered acceptable where it demonstrates compliance with the CIL Regulations (as amended) and the Council’s adopted Payment in Kind policy.

9. The land or infrastructure proposed as payment in kind is to be acquired either by the Council or by a person nominated by the Council
10. Where the land offered as a payment in kind is to be acquired by a person nominated by the Council, the Council must be satisfied that the person intends to use the land for the delivery of infrastructure and that the infrastructure will be appropriately maintained (and will be publicly accessible).
11. Any land provided as a payment in kind must be used for the delivery of infrastructure
12. The person from whom the land will be acquired, or the person who will be responsible for the provision of the infrastructure, must have assumed liability to pay CIL for the development through completion of the assumption of liability form
13. The amount of CIL payable in respect of the chargeable development must be greater than £50,000.00 in order for a Charging Authority to accept a land payment.
14. In accordance with Regulation 59(A)(3) where Taunton Deane Borough Council accepts land and/or infrastructure as 'payment in kind', the equivalent meaningful proportion must still be paid to the parish council as a financial payment.

### **Process for proposal and securing of a payment in kind**

#### *Pre submission discussions*

15. Prior to any formal submission of a proposal for a payment in kind, parties will be expected to discuss such proposals with the Council's CIL officer and the relevant policy officer, in order establish whether a payment in kind is an acceptable means of proceeding in principle.

#### *Formal application*

16. If it is agreed that the payment in kind mechanism may be suitable in a particular case, the liable party shall be responsible for submitting a formal application for payment in kind. This application should be submitted on the Council's application form prior to commencement of the development and should demonstrate that the land or infrastructure offered as payment in kind complies with the eligibility criteria set out in this Policy.

#### *Review by the Council*

17. Once an application for payment in kind has been received, the Council will determine whether it has been demonstrated that the proposal complies with the eligibility criteria and delivers infrastructure identified within the Regulation 123 list as suitable for delivery via payment in kind.

18. Any applications for Payment in Kind will be considered by the CIL Board and will require agreement from Full Council. Recommendations to the CIL Board will be put forward by the Assistant Director Planning and Environment. Monitoring of the Payment in Kind bids in terms of delivery and compliance will be undertaken by the CIL officer.

#### *Valuation*

19. Any application for a payment in kind must be accompanied by a detailed independent valuation of the land or infrastructure offered as payment in kind. This valuation should be provided by a suitably qualified, experienced and independent person agreed by the Council.

20. The valuation of land shall be based on the price that the land might reasonably be expected to obtain if sold on the open market on the day of the valuation. There shall be no hope value included in the valuation. The price of the land should not be assumed to be reduced on the ground that the whole of the land is to be placed on the open market at the same time.

21. The valuation of infrastructure shall be based on the actual construction cost of the proposed infrastructure and the fees related to the design of the infrastructure. These costs and fees must be agreed with the Council.

22. In the event that the cost of provided infrastructure is less than anticipated, the provider/applicant shall notify the Council, following which the value of the payment in kind shall be reduced by the same amount, thereby potentially requiring (or increasing) a financial CIL payment in relation to the development.

23. In the event that the cost of provided infrastructure is greater than anticipated, it shall be the responsibility of the provider/applicant to bear these additional costs.

#### *Formal agreement and procedural issues*

24. It will be necessary for a formal agreement in respect of the proposed payment in kind to be entered into before the chargeable development has been commenced. The agreement must be in writing, must state the value of the land or infrastructure to be provided (as identified via a process of independent assessment in compliance with the CIL Regulations) and cannot form part of a planning obligation entered into under Section 106 of TCPA 1990.

25. All costs in connection with the preparation and completion of the agreement will normally be borne by the applicant.

26. In the event that the required agreement is not completed within the Council's timescales, the Council reserves the right to withdraw the payment in kind arrangement and require the relevant CIL liability to be paid in money.

27. In addition, if the Council does not receive a completed commencement notice for the development, such notice to be received no later than the day prior to the date on which the development is commenced, the payment in kind as previously agreed will not be accepted, and payment in money will be required

### **Further Guidance**

28. Further guidance on the CIL and the payment in kind provisions are available on the Government's Planning Practice Guidance website:

<http://planningguidance.communities.gov.uk/blog/guidance/community-infrastructure-levy/collecting-the-levy/payment-in-kind/>

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## **COMMUNITY INFRASTRUCTURE LEVY**

## **DISCRETIONARY CHARITABLE RELIEF POLICY**

This statement is made in accordance with Regulation 46 of The Community Infrastructure Levy Regulations 2010 (as amended).

Taunton Deane Borough Council hereby gives notice that discretionary charitable and charitable investment relief is available in its area.

Anyone wishing to claim this discretionary charitable relief must follow the procedure set out in Regulation 47 of The Community Infrastructure Levy Regulations 2010 (as amended).

A relief claim form can be found at:

[www.planningportal.gov.uk/planning/applications/howtoapply/whattosubmit/cil](http://www.planningportal.gov.uk/planning/applications/howtoapply/whattosubmit/cil)

In accordance with the Community Infrastructure Levy Regulations 2010 (as amended), Taunton Deane Borough Council gives notice that it is offering discretionary charitable relief in its area under Regulations 44 and 45 of the Community Infrastructure Levy Regulations 2010 (as amended).

Taunton Deane Borough Council will be offering this relief from xx/xx/xxxx.

The discretionary charitable relief shall be given at the rate of 50% of the CIL chargeable amount.

#### Who is eligible for discretionary charitable relief?

In addition to the mandatory relief for charitable institutions under Regulation 43, Taunton Deane Borough Council are also offering discretionary relief to a charity landowner where the greater part of the chargeable development will be held as an investment from which the profits are applied for charitable purposes and they meet the requirements of Regulations 44 and 45 of the Community Infrastructure Levy Regulations 2010 (as amended):

To qualify for relief under Regulation 44:

- The claimant must be a charitable institution and own a material interest in the relevant land whether solely or jointly with other charitable institutions.
- The whole or greater part of the chargeable development must be used as an investment from which the profits will be applied for charitable purposes.

To qualify for relief under Regulation 45:

- The claimant must be a charitable institution and own a material interest in the relevant land whether solely or jointly with other charitable institutions.
- The chargeable development must be used wholly or mainly for charitable purposes.
- The chargeable development to be used for charitable purposes must be occupied, or under the control of, a charitable institution.
- The claimant would have been exempt under Regulation 43 but the exemption would constitute State aid.

Discretionary charitable relief under Regulations 44 and 45 can only be granted where Taunton Deane Borough Council are satisfied that the relief would not need to be notified to, and approved by, the European Commission.

#### How do I apply for discretionary charitable relief?

A relief claim form is available at:

[www.planningportal.gov.uk/planning/applications/howtoapply/whattosubmit/cil](http://www.planningportal.gov.uk/planning/applications/howtoapply/whattosubmit/cil)

Please email completed forms to [cil@tauntondeane.gov.uk](mailto:cil@tauntondeane.gov.uk)

or post them to:

The CIL Officer  
Taunton Deane Borough Council  
The Deane House  
Belvedere Road  
Taunton  
TA1 1HE

#### Further Information

Further information on CIL is available on the Councils website at:

[www.tauntondeane.gov.uk/cil](http://www.tauntondeane.gov.uk/cil)

If you have any questions relating to CIL at Taunton Deane Borough Council please contact:

Email: [cil@tauntondeane.gov.uk](mailto:cil@tauntondeane.gov.uk)

Tel: 01823 356384

## **COMMUNITY INFRASTRUCTURE LEVY**

## **EXCEPTIONAL CIRCUMSTANCES RELIEF POLICY**

This statement is made in accordance with Regulation 56 of The Community Infrastructure Levy Regulations 2010 (as amended).

Taunton Deane Borough Council hereby gives notice that discretionary exceptional circumstances relief is available in its area.

Anyone wishing to claim this discretionary exceptional circumstances relief must follow the procedure set out in Regulation 57 of The Community Infrastructure Levy Regulations 2010 (as amended).

A relief claim form can be found at:

[www.planningportal.gov.uk/planning/applications/howtoapply/whattosubmit/cil](http://www.planningportal.gov.uk/planning/applications/howtoapply/whattosubmit/cil)

In accordance with the Community Infrastructure Levy Regulations 2010 (as amended), Taunton Deane Borough Council gives notice that it is offering discretionary exceptional circumstances relief in its area under Regulation 55 of the Community Infrastructure Levy Regulations 2010 (as amended).

Taunton Deane Borough Council will be offering this relief from xx/xx/xxxx.

### Who is eligible for discretionary exceptional circumstances relief?

To qualify for relief under Regulation 55:

- The claimant must be an owner of a material interest in the land.
- A S106 Agreement has been entered into in respect of the planning permission which permits the chargeable development.
- It is believed that applying the CIL to the development would have an unacceptable impact on the economic viability of the development.

Discretionary exceptional circumstances relief under Regulation 55 can only be granted where Taunton Deane Borough Council are satisfied that the relief would not constitute state aid.

### How do I apply for discretionary exceptional circumstances relief?

A relief claim form is available at:

[www.planningportal.gov.uk/planning/applications/howtoapply/whattosubmit/cil](http://www.planningportal.gov.uk/planning/applications/howtoapply/whattosubmit/cil)

A claim must be accompanied by:

- An assessment of the economic viability of the chargeable development carried out by an independent person with the appropriate qualifications and experience (who must be appointed by you in agreement with the Council);
- An explanation of why the payment of CIL would have an unacceptable impact on the economic viability of the development;
- An apportionment assessment where there is more than one owner of the development land;
- Proof that the relief, if granted, would not constitute state aid; and
- A declaration that all owners of the relevant land have been provided with a copy of the completed claim form and advised that copies of the accompanying documents are available on request.

Please email completed forms to [cil@tauntondeane.gov.uk](mailto:cil@tauntondeane.gov.uk)

or post them to:

The CIL Officer  
Taunton Deane Borough Council  
The Deane House  
Belvedere Road  
Taunton  
TA1 1HE

The claim for relief must be made, and the Council's decision on the claim received, prior to the commencement of the development.

This is a discretionary policy and will be considered by the Council on a case by case basis. The circumstances in which such relief can be made available are expected to be genuinely exceptional. Relief can be granted for the whole development or part of a scheme. The amount of relief granted will directly relate to the information contained within the economic viability assessment and explanation document received with the claim.

The Council will provide a decision on the claim as soon as practicable. However, we strongly advise that a discretionary exceptional circumstances claim is submitted as soon as possible to ensure that your project is not delayed.



## Disqualifying Events

A development will cease to be eligible for discretionary exceptional circumstances relief if any of the following Disqualifying Events occur before development commences:

- A claim for any other kind of relief or exemption is granted for the same development.
- An owner of all or part of the development site makes a material disposal of relevant land (meaning transfer of legal estate or grant of a lease for more than 7 years).
- The development does not commence within 12 months of exceptional circumstances relief being granted.

If a Disqualifying Event occurs the landowner must notify the Council within 14 days beginning on the day the Disqualifying Event occurs and send a copy of this notification to all other owners of the relevant land. Failure to notify the Council of a Disqualifying Event will result in a surcharge being levied.

## Further Information

Further information on CIL is available on the Councils website at:  
[www.tauntondeane.gov.uk/cil](http://www.tauntondeane.gov.uk/cil)

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