



**IPART** Independent  
Pricing and Regulatory  
Tribunal | NSW

# Local Government Annual Report

2022-23

Local Government >>

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## **Acknowledgment of Country**

IPART acknowledges the Traditional Custodians of the lands where we work and live. We pay respect to Elders both past and present.

We recognise the unique cultural and spiritual relationship and celebrate the contributions of First Nations peoples.

## **Tribunal Members**

The Tribunal members for this report are:

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Deborah Cope

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## **The Independent Pricing and Regulatory Tribunal**

IPART's independence is underpinned by an Act of Parliament. Further information on IPART can be obtained from [IPART's website](#).

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# Contents

## Chapter 1

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<b>Overview</b>	<b>1</b>
1.1 Exercising local government functions on behalf of the Minister for Local Government	2
1.2 Assistance to the Minister for Planning and Public Spaces	2

## Chapter 2

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<b>Exercising local government functions on behalf of the Minister for Local Government</b>	<b>5</b>
2.1 Variation of councils' general income (the rate peg)	6
2.2 Determining councils' applications for special variations and Crown land adjustments	8
2.3 Minimum council rates	12
2.4 We completed our review of domestic waste management annual charges	13
2.5 We continued our review of the rate peg methodology	14

## Chapter 3

---

<b>Assistance to the Minister for Planning and Public Spaces</b>	<b>16</b>
3.1 Contributions plans reviewed in the 2022-23 financial year	19
3.2 Contributions plans received for review in the 2022-23 financial year	22
3.3 Update in the discount rate	23

## Appendix A

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<b>Terms of reference</b>	<b>25</b>
A.1 Terms of reference delegating functions to IPART	26
A.2 Revised terms of reference for reviewing contribution plans	36

## Appendix B

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<b>Reports, papers and decisions released during 2022-23</b>	<b>39</b>
B.1 Reports and papers released during 2022-23	40

Chapter 1 >>

Overview

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01

The NSW Government requires the Independent Pricing and Regulatory Tribunal of NSW (IPART) to report on its functions related to local government to the Minister for Local Government and the Minister for Planning and Public Spaces by 31 October each year. This Annual Report describes these functions and IPART's related activities during the 2022-23 financial year.

## 1.1 Exercising local government functions on behalf of the Minister for Local Government

We make decisions on behalf of the Minister for Local Government, in regulating the extent to which councils can increase their general income and some of their rates and charges every year.<sup>a</sup> Our activities help ensure that councils have access to enough funds to execute their functions, while protecting the community and ratepayers from unnecessary or unjustified costs.

These activities are set out in Chapter 2 of this report, and consist of:

- Setting of the 'rate peg', which determines the maximum annual change in councils' general income, including the development of the Local Government Cost Index (LGCI), productivity factor and population factors – using our existing methodology.
- Deciding whether to set a 'waste peg' which would cap the amount by which councils can increase their domestic waste management (DMW) annual charges.
- Assessing special variation applications from councils, where councils seek to increase their general income by more than the rate peg.
- Assessing applications from councils to increase their minimum rates.

In addition, Chapter 2 sets out information about some related functions and reviews we carried out this year:

- a review of the rate peg methodology. This review investigates the rate peg methodology and aims to address concerns identified with the local government rate peg. We provided our Final Report to the Minister for Local Government in August 2023.
- a review of IPART's current approach to its domestic waste management (DWM) annual charges functions. This review was completed in October 2022.

## 1.2 Assistance to the Minister for Planning and Public Spaces

We assist the Minister for Planning and Public Spaces in reviewing the developer contribution rates set by councils to fund the infrastructure required by new development.<sup>b</sup> Our work helps to ensure that councils' estimates reflect the reasonable cost of providing this infrastructure.

These activities are set out in Chapter 3 of this report. They consist of reviewing local infrastructure contributions plans submitted by councils when they set out the contribution rates to be levied on developers.

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<sup>a</sup> These functions are based on terms of reference issued by the Premier in 2010 under section 9 of the *Independent Pricing and Regulatory Tribunal Act 1992* (IPART Act), and the delegation of various powers under the *Local Government Act* by the Minister for Local Government.

<sup>b</sup> Under the *Environmental Planning and Assessment Act 1979* (EP&A Act).



The terms of reference and delegation instruments for our functions are included in Appendix A of this report. A list of our assessments and reports we have released is available in Appendix B.



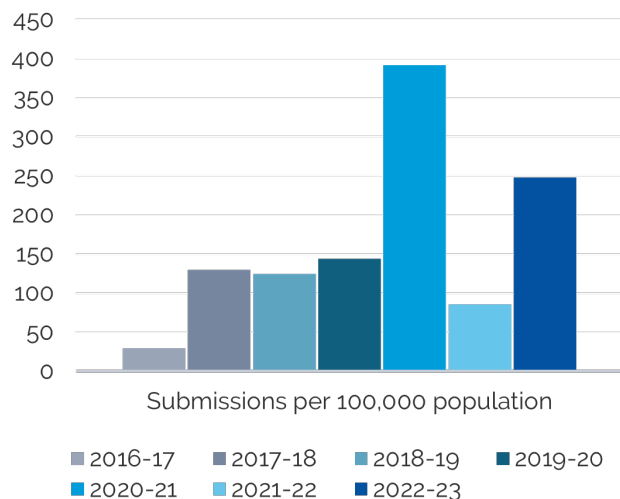
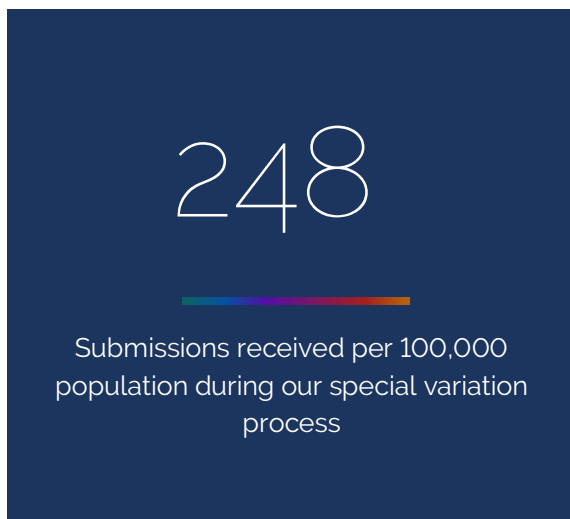
While most of our activities proceed through well-established processes and have done so for many years, we are committed to continually improving how we deliver our local government functions.

Over the last year, IPART has consulted widely with ratepayers, councillors, council staff and other stakeholders across NSW about council rates. Our consultation has been an important part of IPART's review of the rate peg methodology we have used to calculate the rate peg each year since the then Minister for Local Government delegated this responsibility to IPART in 2010.

The Tribunal resolved to undertake this review of the rate peg methodology when the very low rate peg for the 2022-23 financial year coincided with rapidly increasing inflation. This situation demonstrated that aspects of the way IPART calculated the rate peg were not suited to a volatile economic climate. We acknowledged that this had a negative impact and welcomed the terms of reference from the then Minister.

Best practice among regulators is to transparently review regulatory methods from time to time, in consultation with all stakeholders. Regulators should not change their methods without reasonable notice, consultation and transparency. So, we have ensured this review of the rate peg methodology has been a thorough and considered review with extensive consultation.

In this report, we outline our efforts in 2022-23 to improve our processes to better meet the needs of stakeholders, councils and ratepayers. This includes a review of our rate peg methodology and enhancements to our special variations assessment approach related to how we assess ratepayer affordability. We also highlight our focus on stakeholder consultation which enables us to take into account a broad range of perspectives in our reviews and assessments.



## Chapter 2 >>

### Exercising local government functions on behalf of the Minister for Local Government

IPART's activities to regulate increases in a council's general income (via rate peg and special variations) and some categories or rates (minimum rates and DMW annual charges).

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02



## 2.1 Variation of councils' general income (the rate peg)

The rate peg is the maximum percentage amount by which councils may increase their general income<sup>c</sup> for a financial year. IPART is responsible for calculating and specifying this percentage change under delegation from the Minister for Local Government.<sup>d</sup>

Councils rely on rates revenue to provide their communities with services and infrastructure. Costs for councils can increase year to year, for example, if labour or construction costs increase. The rate peg is a cap on the additional rates revenue councils can collect for these increased costs.

We announced a base rate peg for the 2023-24 financial year on 29 September 2022. The rate peg varies from the base level of 3.7% for most councils, to 6.8%, depending on the council's population factor. The population factor ranges from 0% to 3.1%.

We do not set the actual rates that households and businesses pay, which is a decision for councils and their communities. However, councils must set those rates to ensure that the change in total rates revenue stays at or below the rate peg limit, unless they seek and obtain approval from IPART for a special variation.

The rate peg for the 2023-24 financial year is based on the change in the Local Government Cost Index (LGCI), an adjustment for changes in the superannuation guarantee and a population factor that is specific to each council. We published an Information Paper on this decision on our [website](#).

In recent years, concerns about our methodology for setting the rate peg have emerged. These concerns primarily relate to how we measure the annual change in councils' base costs, including our LGCI. The then Premier and the then Minister for Local Government asked IPART to review the rate peg methodology, and recommend a methodology that:

- allows councils to vary their general income annually to reflect (as far as possible) changes in the costs of providing local government goods and services due to inflation and other external factors
- continues to include a population factor.

We completed this review and provided our final report to the Minister for Local Government in August 2023. For further information on our review of the rate peg methodology see, [Section 2.5](#).

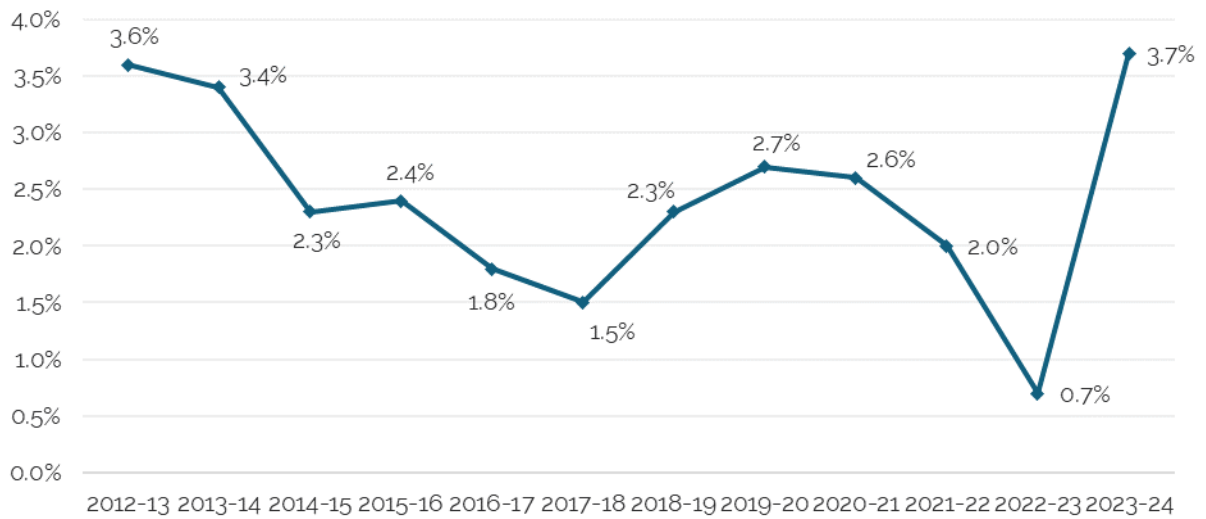
Figure 2.1 shows IPART's rate peg decisions from 2012-13 to 2023-24. The variability in the rate peg over the period reflects the changes in council costs as measured by the LGCI. The figure shows the rate peg increased from 0.7% in 2022-23 to 3.7% in 2023-24.

<sup>c</sup> General income mainly comprises income from council rates, but also includes other annual council charges.

<sup>d</sup> The Minister has the power to set the rate peg under section 506 of the [Local Government Act 1993](#) (LG Act).



Figure 2.1 IPART rate peg, 2012-13 to 2023-24



Note: The rate peg for 2023-24 in this graph excludes population factors.

Source: IPART, [Rate peg for NSW councils for 2023-24](#).

### 2.1.1 The Local Government Cost Index

The LGCI measures the changes in prices over the past year for a basket of goods and services, materials and labour used by an average council.<sup>e</sup>

The LGCI is designed to measure the average change in prices of a fixed 'basket' of goods and services that are purchased by councils, relative to the prices of the same basket in the base period.

- The index has 26 cost components, such as employee benefits and on-costs, and building materials for roads, bridges, and footpaths. The cost components represent the purchases made by an average council to undertake its typical activities. To measure changes in these cost components, we mainly use the Australian Bureau of Statistics (ABS) price indexes for wages costs, producer, and consumer prices.
- The ABS uses quality adjustments in its price measures to take into account improvements in labour and capital productivity.

To calculate the LGCI over the year to June 2022, we combined the 26 cost components using expenditure weights based on NSW councils' expenditure in 2017-18 and 2018-19. We have in the past updated the expenditure weights every four or five years to ensure the relativities between cost components remain accurate. The last reweight of the LGCI was completed in May 2020, using the results of the 2019 cost survey of councils.

The cost components measured price changes over the 2021-22 financial year, compared to the 2020-21 financial year, with the exception of the Emergency Services Levy (ESL).

For the ESL, under our existing approach, we used the forecast costs for 2022-23 to measure changes in the ESL from 2021-22 to 2022-23. The previous NSW Government agreed to fully fund the increase in ESL contributions for 2022-23, so that councils paid the same amount they paid in the previous year.

## 2.2 Determining councils' applications for special variations and Crown land adjustments

Special variations are a mechanism by which a council can increase its general income by an amount greater than the rate peg. IPART is responsible for determining the special variation applications submitted by councils, as well as applications for income increases due to Crown land adjustments.<sup>f</sup> IPART can approve special variations for a single year or for multiple years, either temporarily or permanently.

Councils decide to seek additional rates income for a variety of reasons, such as to increase the quality of local services, improve long-term financial sustainability, invest in new facilities or fund backlogs for asset maintenance. Special variations enable councils to raise the funds they need.

<sup>e</sup> More detail on the LGCI is in IPART, *Information Paper - Local Government Cost Index*, December 2010.

<sup>f</sup> Functions delegated by the Minister for Local Government under sections 508(2) and 508A of the *Local Government Act 1993*.

We assess special variation applications against the [guidelines](#) issued by the Office of Local Government (OLG) and published most recently in November 2020. Councils are required to explain why an additional increase in rates is needed and consider how the special variation would change their financial position and long-term plans. They must also identify the productivity improvements and cost containment strategies realised in the past and proposed for the special variation period. Finally, councils need to show that they have informed the community of the need for a special variation and have consulted with ratepayers.

### OLG criteria<sup>9</sup> for special variation assessments<sup>h</sup>



#### Financial need

Councils should provide evidence that the special variation is needed within the context of their financial situation and plans to meet community needs



#### Reasonable impact on ratepayers

Councils should prove that they have assessed the financial impact of a special variation against their community's capacity to pay



#### Integrated Planning and Reporting documentation

Councils must adopt the relevant Integrated Planning and Reporting framework documents before applying for a special variation



#### Community awareness

Councils should demonstrate that their communities are informed on the need and extent of a rate increase



#### Productivity improvement and cost containment

Councils should identify and quantify their current and future strategies to improve productivity and cost containment



#### Other matters IPART considers relevant

<sup>9</sup> OLG, *Guidelines for the preparation of an application for a special variation to general income*, pp 8-10.

<sup>h</sup> In addition to any other matters considered relevant by IPART.

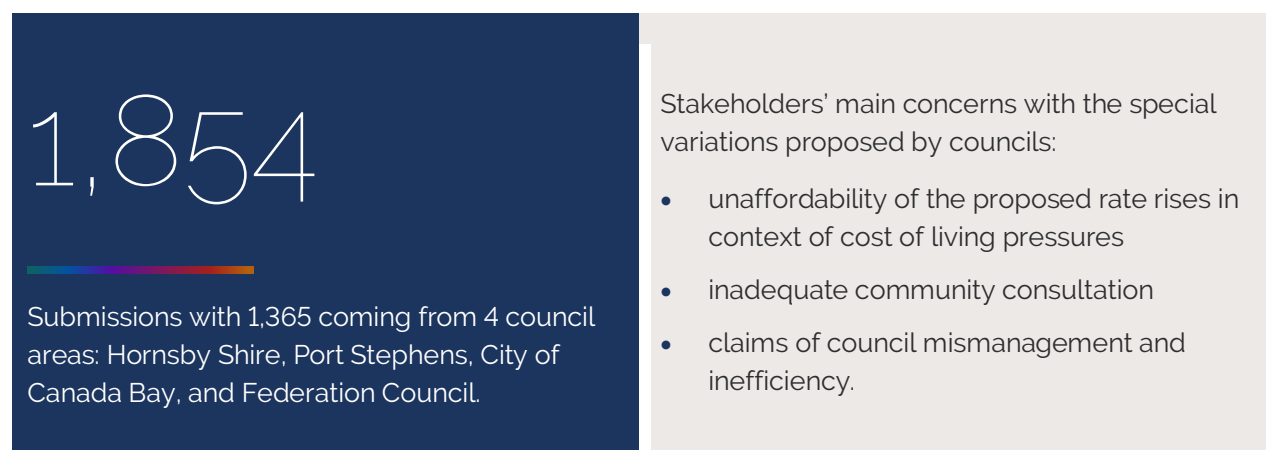
## 2.2.1 Special variations for the 2023-24 financial year

In order to better meet the needs of ratepayers and councils, we continued to improve our special variations process. This year's reports:

- expanded our affordability analysis for ratepayers reflecting the cost of living pressures facing the community
- emphasised the importance of the need for councils to continuously make productivity gains and pursue cost containment during the period of the special variation and beyond
- implemented a more concise pass/fail grading system for each OLG special variation criterion, which made our reports easier to understand compared to our previous 4-point grading scheme.

On 15 June 2023, IPART announced its decisions on 17 NSW council applications for a special variation. IPART welcomed ratepayer involvement throughout the special variation process. We received over 1,800 submissions about these 17 special variation applications. We consider comments and concerns from stakeholders in our assessment.

Most of the submissions came from residents of 4 council areas: Hornsby Shire Council, Port Stephens Council, City of Canada Bay Council and Federation Council.



In 2022-23, IPART assessed 17 special variation applications for increases to apply from 1 July 2023 and made decisions on:

- 4 single year increases
- 12 multi-year increases
- 1 temporary increase.

A summary of our decisions is set out in below.

Table 2.1 Special variations approved for the 2023-24 financial year

Council	Cumulative increase	Annual increases	Approval/ partial approval
Armidale Regional Council	58.8% over 3 years	16.67% in 2023-24, 16.67% in 2024-25 and 16.66% in 2025-26	Approved
Bega Valley Shire Council	48.3% over 2 years	24.0% in 2023-24 and 19.6% in 2024-25	Approved
Bellingen Shire Council	31.06% over 4 years	8% in 2023-24, 8% in 2024-25, 6% in 2025-26 and 6% in 2026-27	Approved
City of Canada Bay Council	32.53% over 4 years	15.49% in 2023-24, 4.81% in 2024-25, 4.69% in 2025-26 and 4.58% in 2026-27	Approved
Federation Council	39.2% over 2 years (Temporary)	19% in 2023-24 and 17% increase in 2024-25.	Partially approved
Hornsby Shire Council	31.05% over 4 years	8.5% in 2023-24, 7.5% in 2024-25, 6.5% in 2025-26 and 5.5% in 2026-27	Approved
Junee Shire Council	32.19% over 2 years	17.5% in 2023-24 and 12.5% in 2024-25	Approved
Lithgow City Council	45.78% over 1 year	45.7% in 2023-24 plus 0.08% Crown Land Adjustment	Approved
Liverpool Plains Shire Council	18.1% over 1 year		Approved
Port Stephens Council	31.29% over 3 years	9.5% per year in 2023-24, 2024-25 and 2025-26	Approved
Queanbeyan-Palerang Regional Council	64.3% over 3 years	18% per year in 2023-24, 2024-25 and 2025-26	Approved
Snowy Monaro Regional Council	52.48% over 4 years	12.25% in 2023-24 and 10.75% per year in 2024-25, 2025-26 and 2026-27.	Partially approved
Strathfield Municipal Council	92.83% over 4 years	35.1% in 2023-24, 13.0% in 2024-25, 17.5% in 2025-26 and 7.5% in 2026-27	Approved
Tenterfield Shire Council	43% over 1 year		Partially approved
Tweed Shire Council	6.35% over 1 year		Approved
Walcha Council	57.74% over 3 years	36.5% in 2023-24, 8.0% in 2024-25 and 7.0% in 2025-26	Approved
Woollahra Municipal Council	22.23% over 2 years	13.7% in 2023-24 and 7.5% in 2024-25	Approved

Note: All approved special variations, except Federation Council, are permanent. All stated increases are inclusive of the actual rate peg for the 2023-24 financial year and an assumed rate peg of 2.5% for all other years.

Source: IPART, [Media Release – IPART Decisions on 17 Council Special Variation Applications](#), 15 June 2023.



## 2.2.2 Crown land adjustments

Unrateable Crown land can become rateable through sale to private individuals or transfer to particular state-owned corporations. When this happens, councils can use Crown land adjustments to increase their general income to reflect the resulting additional rate income. These adjustments allow councils to apply the full rate peg uniformly to all rating categories.

OLG assesses councils' requests for Crown land adjustments and makes recommendations to IPART about the appropriate percentage increase to general income. Crown land adjustments are not subject to the standard criteria for a special variation application, as they are expected to have no financial impact on the other ratepayers.

This year, we approved Lithgow City Council and Sydney City Council's applications for permanent increases to their rate bases for the 2023-24 financial year, to reflect the additional income from properties that are now rateable. In making these determinations, we had regard to OLG's assessment that these applications were valid.

## 2.3 Minimum council rates

Councils can specify the minimum amount of an ad valorem<sup>i</sup> rate to be levied on each parcel of land.<sup>j</sup> Ratepayers in a rating category then pay at least the minimum amount regardless of the value of their land. Should a council decide to introduce a minimum amount of a rate, it cannot set it above a specified statutory limit.<sup>k</sup>

In 2022-23, we recommended that the statutory limit for the minimum amount of an ordinary rate increase in line with the 3.7% rate peg increase for the 2023-24 financial year (excluding population growth), from \$569 to \$590. This approach is consistent with previous years and ensures that the spread between minimum rates and average ad valorem rates grows at the same rate, in the absence of special or minimum rate variations. Councils seeking to increase the minimum amount of a rate above the statutory limit for the first time, or to increase a minimum rate that is above the statutory limit by more than the applicable rate peg or special variation percentage, must apply to IPART for approval.

Unlike special variations, minimum rate increases do not change the amount of general income that a council can collect in a year. Nonetheless, they can influence how the rates are allocated among ratepayers. Since all ad valorem rates are based on unimproved land values, minimum rates are usually paid by owners of land with low rateable value. This typically happens when there are many owners per parcel of land, as in the case of strata properties (such as apartments). In the absence of minimum rates, the rating burden can disproportionately affect owners of high value land, like detached dwellings. Councils can use minimum rates to control the gap in contributions to total income between minimum ratepayers and ad valorem ratepayers, ensuring a fairer and more equitable distribution.

<sup>i</sup> That is based wholly on land values.

<sup>j</sup> Under section 548 of the *Local Government Act*.

<sup>k</sup> Under clause 126 of the *Local Government (General) Regulation 2021*.

IPART reviews minimum rate increase applications against OLG Guidelines. We require councils to provide data in support of their application to increase minimum rates above the statutory limit, including evidence of community consultation. Councils also need to consider the impact of minimum rate increases on affected ratepayers.

### 2.3.1 Minimum rate increases in the 2023-24 financial year

As for special variations, we continued to improve our process for assessing minimum rates applications to make it clear, transparent, and efficient for councils and ratepayers. We published a [Fact Sheet](#) and an [Information Paper](#) that set out our approach to the assessment of minimum rate applications.

We received and approved applications for a minimum rate increase from City of Canada Bay Council and Strathfield Municipal Council. This is summarised in below.

Table 2.2 Minimum rate increase applications approved for the 2023-24 financial year

Council	Cumulative increase	Annual increases
City of Canada Bay Council	\$346 over 4 years	\$880 in 2023-24, \$954 in 2024-25, \$1,030 in 2025-26 and \$1,108 in 2026-27 (for both residential and business rates)
Strathfield Municipal Council	\$580 over 2 years (residential) \$446 over 2 years (business)	\$1,040 in 2023-24 and \$1,200 in 2024-25 (for both residential and business rates)

Source: IPART, [IPART Decisions on 17 Council Special Variation Applications](#), 15 June 2023.

## 2.4 We completed our review of domestic waste management annual charges

We completed our review into domestic waste management (DWM) annual charges. These charges are levied by councils to recover the costs of providing DWM services including kerbside collections for landfill, recycling, green waste and food organics, and periodic bulky goods clean-ups, and associated services.

Each year, IPART must decide whether to set a maximum percentage ('waste peg') by which councils may vary the amounts of annual charges for DWM for a specified year.

We reviewed DWM annual charges to inform how we make our decisions and ensure appropriate safeguards are in place to protect ratepayers going forward. This was after we found relatively large increases in these charges in recent years alongside increases in waste sector costs.

IPART initially proposed to set an indicative 'benchmark' waste peg and report on councils' performance against this benchmark. However, many stakeholders raised concerns that the benchmark waste peg would create a disincentive to meet the [NSW Government's Waste and Sustainable Materials Strategy 2041](#) (NSW waste strategy) targets.

We heard stakeholders' concerns and recognised the importance of the waste strategy in helping reduce emissions from waste and respond to climate change. We also recognised the challenges and uncertainty councils face as they implement the NSW waste strategy.

Instead of a benchmark waste peg, our [Final Report](#) welcomed and accepted the regulatory approach proposed by OLG in its [submission](#) to our Draft Report that it:

- update its Council Rating and Revenue Raising Manual to provide further guidance to councils on setting DWM annual charges
- work with the NSW Audit Office to initiate performance audits on a case-by-case basis of any council or councils that may be imposing unjustifiably high DWM annual charges on their communities.

We recommended OLG develop and implement, in consultation with stakeholders, its regulatory approach. After considering alternative approaches, stakeholder feedback and IPART's and OLG's respective regulatory roles, we consider this approach is currently the best way forward to address issues identified by our review, protect ratepayers from higher than necessary charges and ensure they get value for money, and support councils to ensure they have sufficient revenue to meet the efficient costs of providing waste services.

OLG is developing its planned regulatory approach and IPART would welcome the opportunity to assist and support OLG in developing and implementing changes to improve transparency and regulation of DWM annual charges going forward.

In the context of OLG's regulatory role and commitment to its new regulatory approach for DWM annual charges, we decided not to implement a 'waste peg' and not to limit DWM annual charges for the period from 1 July 2023 to 30 July 2024.

We intend to make future decisions on whether or not to limit DWM annual charges in the context of OLG's regulatory role and commitment to its recommended regulatory approach for DWM annual charges.

## 2.5 We continued our review of the rate peg methodology

We continued our review of our methodology for setting the rate peg – that is, the maximum amount in percentage terms by which a council may increase its general (or rates) income in a year. In conducting our review, we aimed to develop a new methodology that:

- allows councils to vary their general income annually to reflect (as far as possible) changes in the costs of providing local government goods and services due to inflation and other external factors
- continues to include a population factor.

In recent years, the local government sector has raised concerns about the methodology we used to set the rate peg. These concerns primarily relate to how we measure the annual change in councils' base costs, including the LGCI.

We published an [Issues Paper](#) in September 2022. We received 96 submissions, most of which were from councils and council organisations. We also held 7 public workshops – 3 in-person workshops in Wagga Wagga, Sydney, and Tamworth, and 4 online workshops – in late November and early December 2022.

In March and April 2023, we held 4 technical workshops (1 with ratepayers and 3 with representatives from local government including councils and academics). In addition, we engaged ORIMA Research, a specialist market and social research company, to undertake 2 NSW-wide surveys to better understand the views of residential and business ratepayers. ORIMA Research also held 5 focus groups – 3 with residential ratepayers and 2 with business ratepayers to further explore the survey results. There were nearly 3,400 responses to the survey of ratepayers.

Our [Draft Report](#), released in June 2023, proposed changes to the rate peg methodology and suggested the NSW Government consider commissioning an independent review of the financial model for councils in NSW. Our review has shown the current rate peg methodology can be improved, to better reflect changes in council costs to maintain services, while continuing to help ratepayers by limiting increases in total rates income to what is needed. We proposed more forward-looking measures of councils' base costs, and our changes also better capture the diversity of councils across NSW.

We have considered all feedback to our Draft Report and outcomes of the online public hearing when making final decisions on the rate peg methodology and finalising our recommendations. We provided the Final Report to the Minister for Local Government in August 2023.

## Chapter 3

### Assistance to the Minister for Planning and Public Spaces

Assessment of Contributions Plans submitted by councils to  
levy developer contribution rates to fund new infrastructure.

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Contributions plans are prepared by councils. They describe the local infrastructure required to meet the demand arising with new development, its estimated costs, and the associated contribution rates to fund these costs. Councils levy contribution rates on developers, and payment of these rates can be a condition for development consent.<sup>l</sup>

Councils need to submit their contributions plans to IPART if they are proposing contributions above the thresholds of \$30,000 per residential lot or dwelling in identified greenfield areas and \$20,000 per residential lot or dwelling in other areas. For these plans, councils are required to seek IPART's review. We provide a report on our review to the Minister for Planning and Public Spaces. The Minister (or the Minister's nominee) advises the council of any amendments required. Once the council has made any amendments, it may levy the contributions amounts set out in the adopted plan.<sup>m</sup>



We review contributions plans to ensure they include enough infrastructure at a reasonable cost to support new development

We make our assessments to support transparency and accountability in the setting of local development contributions. We assess whether:

1. the infrastructure proposed in a contributions plan is required to manage the effects of the additional population in the new development area
2. the proposed development contribution reflects the reasonable costs of providing this necessary local infrastructure.

If costs in the contributions plan are too high, developers may pay too much for local infrastructure, which may discourage development. On the other hand, if costs in the plan are too low, then new development will impose costs on the existing and future or broader community that does not use the infrastructure. This is because the council would ultimately have to fund any gap for required infrastructure with general revenue, rather than the revenue received from development contributions.

<sup>l</sup> A consent authority may impose a condition under section 7.11 of the *Environmental Planning and Assessment Act 1979* (EP&A Act) only if it is in accordance with a contributions plan (section 7.13). The *Environmental Planning and Assessment Regulation 2021* makes provisions about the preparation and approval of contributions plans, including the format, structure and content of plans.

<sup>m</sup> Minister for Planning, *Environmental Planning and Assessment (Local Infrastructure Contributions) Direction 2012*, 21 August 2012 as amended (Direction).



To carry out our assessments, we evaluate plans against the criteria below, as set out by the Department of Planning and Environment (DPE) in its [Practice Note](#). We also consider further advice from DPE and external consultants (if required) and any submissions from stakeholders, as part of a public review process.

## Criteria for contributions plans assessments

- 01 **Essential Works List**  
The public amenities and public services in the plan are on the essential works list, which sets out which items are considered necessary to meet the demand for new infrastructure.

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- 02 **Nexus**  
The proposed public amenities and public services are reasonable in terms of nexus, meaning that there is a connection between the land and facilities in a contributions plan and the demand for them arising from the new development.

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- 03 **Reasonable cost**  
The proposed development contributions are based on a reasonable estimate of the cost of the proposed public amenities and public services, meaning that the way council the council derived its proposed costs, including its use benchmarks and/or indexes, and external valuations, is appropriate.

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- 04 **Reasonable timeframe**  
The proposed public amenities and public services can be provided within a reasonable timeframe.

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- 05 **Reasonable apportionment**  
The proposed development contributions are based on a reasonable apportionment of costs, meaning that costs are divided equitably between all those who create the need for the infrastructure, including any existing population.

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- 06 **Community liaison and publicity**  
Council has conducted appropriate community liaison and publicity in preparing the contributions plan.

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- 07 **Other matters**  
The contributions plan addresses other matters we consider relevant.

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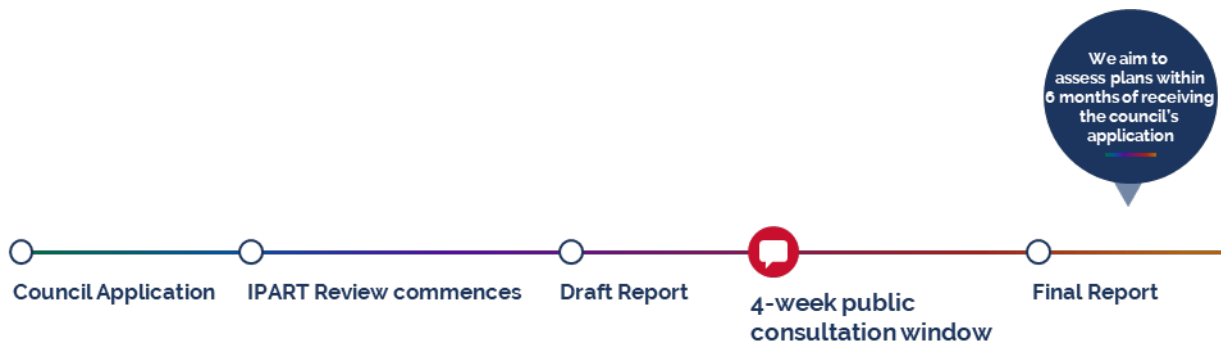
While timelines for reviews vary, we generally aim to assess plans within 6 months. Sometimes our reviews may take longer than 6 months to complete. This usually occurs when we have had to place our review on hold because either:

- the council has requested us to pause the review, so it can undertake further work or for other reasons
- we have requested further information from the council, and we place the review on hold until we receive the requested information.

We are currently reviewing our internal assessment processes to identify areas where we can streamline our processes or identify where improvements can be made to minimise the time it takes for us to complete our reviews.

As part of the typical assessment process, we release a Draft Report, followed by a 4-week period where we seek submissions on our recommendations from the public and interested stakeholders. We then publish our final recommendations in the Final Report, which will be delivered to the Minister and the council. The Minister considers our assessment and, if appropriate, advises the council to amend the contributions plan.

Figure 3.1 General timeline for assessing contributions plans



### 3.1 Contributions plans reviewed in the 2022-23 financial year

During 2022-23, there were 4 contributions plans submitted for review by IPART. We completed draft assessments of 2 contribution plans. Details of the review status for each of the plans are shown in Table 3.1. Details of the 2 draft assessments are shown in Table 3.2.

Table 3.1 Timeline of contributions plans reviewed in the 2022-23 financial year

Council	Contributions Plan	Status in FY22/23	Date Received	Date Completed	Time review was on hold <sup>a</sup>
Liverpool Council	Austral Leppington North Precincts	Draft Report released	September 2021	April 2023	December 2021 to October 2022
Northern Beaches Council	Frenchs Forest Town Centre	Draft Report released	October 2022	April 2023	
Blacktown City Council	CP24 Schofields Precinct (2022)	Review commenced	December 2022	Ongoing	
Camden Council	Camden Growth Areas Contributions Plan - Lowes Creek Maryland	Review commenced	March 2023 (Updated May 2023)	Ongoing	
Blacktown City Council	Section 9 review – targeted stormwater and soil disposal costs in CP20 and CP21	Review commenced	March 2023	Ongoing	
The Hills Shire Council	Box Hill CP15 (2023)	Review commenced	April 2023	Ongoing	

Note:

a: Reviews are placed on hold when requested by the council, or where we have requested further information from the council and are waiting for a response.

Source: See the [IPART website](#) for a list of current and completed assessments of contributions plans.

Table 3.2 Contributions plans draft assessments in 2022-23

Contributions plan	Revised cost of the plan (\$)	Change in total costs	Change in contribution rates	Key recommendations
<b>Northern Beaches Council</b>				
Frenchs Forest Town Centre	64,269,335	Total cost reduced from \$77,073,440 (17% reduction)	2 bedroom dwelling rate changed from \$26,345 to \$25,456 (3.4% reduction)	<ul style="list-style-type: none"> <li>Costs funded by grants and community hub building removed.</li> <li>Administration cost of \$12,000 per lot acquired added. Future council acquisitions to use a Land Valuation Index (LVI) and works costs to use a Producer Price Index (PPI).</li> <li>Council update costs based on designs from future reviews. Council resubmits plan to IPART within 3 years.</li> </ul>
<b>Liverpool City Council</b>				
Austral Leppington North Precincts	1,006,400,000	No adjustment made to costs proposed by council	\$60,000 per residential lot	<ul style="list-style-type: none"> <li>The stormwater strategy should be comprehensively reviewed.</li> <li>Works costs are likely underestimated and should be reviewed.</li> <li>In light of these reviews, council should resubmit the plan to IPART within 3 years.</li> </ul>

This year, we completed 2 draft Contribution Plan assessments, as follows:

**Contributions Plan – Frenchs Forest Town Centre** was submitted to IPART by Northern Beaches Council for assessment in October 2022. The Frenchs Forest Town Centre precinct is focused on the redevelopment of the existing Forest High School site and surrounds. It is expected to provide 1,930 new dwellings for 3,894 residents and non-residential floor space for 1,757 workers. We released a Draft Report in April 2023. Our draft recommendations determined a reasonable total cost of works and land for the contributions plan is \$62,329,358. This results in an estimated development contribution rate for a 2-bedroom dwelling to be around \$25,000. The Final Report was completed in July 2023.

**Contributions Plan – Austral and Leppington North Precincts** was submitted to IPART by Liverpool City Council in April 2021. The review was placed on hold from December 2021 to October 2022. The Austral and Leppington North Precinct contains 1,175 ha of Net Developable Land Area within the South West Sydney Growth Area. The precinct will accommodate a projected 57,000 residents and up to 13,000 additional workers. We released our Draft Report in April 2023. Overall, our preliminary findings on costs across stormwater, transport and open space are based on a reasonable estimate but are likely to be low. We recommended several measures to improve the estimates of infrastructure costs. The Final Report was completed in July 2023.

### 3.2 Contributions plans received for review in the 2022-23 financial year

In this financial year, we commenced reviews of 4 other contribution plans as follows:

**Contributions Plan – Camden Growth Areas – Lowes Creek Maryland** was submitted to IPART by Camden Council. The Camden Growth Areas Contributions Plan was initially amended to include the Lowes Creek Maryland Precinct in December 2022. The version labelled Amendment 2 was provided to IPART for review in March 2023. Amendment 3 to the contributions plan which removed the costs of some transport items was adopted by Camden Council on 28 April 2023, and was submitted to IPART for review in May 2023.

The Council is preparing the plan to collect contributions from new residential development within the Lowes Creek Precinct. These contributions will fund upgrades to infrastructure in the area to meet a projected population increase of 20,735. This will affect future and existing residents, local business and developers.

**Contributions Plan – Revised CP15 – Box Hill (2023)** was submitted to IPART by the Hills Shire Council in April 2023. The Council is preparing CP15 to collect contributions from new residential development. These contributions will fund upgrades to infrastructure in the area to meet a projected population increase of 49,000 people.

**Contributions Plan – CP24 Schofield's Precinct (2022)** was submitted to IPART by Blacktown City Council for review in December 2022. The Council has prepared CP24 to collect contributions from new residential and non-residential development. These contributions will fund upgrades to infrastructure in the area to accommodate an expected increase in population of about 10,000 people. As development proceeds and there are significant changes to the plans or costs, we expect councils to review their plans regularly to ensure they remain cost reflective and up to date. This is the third time IPART has reviewed CP24. The plan was first submitted for assessment in 2014; a subsequent revision was submitted in 2018.

#### **Targeted Stormwater and Soil Disposal costs in Blacktown City Council's Contributions Plans (CP20 and CP21)**

IPART will commence a targeted assessment of construction costs for priority stormwater detention basins and associated soil disposal costs in Blacktown City Council's Contributions Plan No. 20 Riverstone and Alex Avenue (CP20) and No. 21 Marsden Park (CP21). This is a Section 9 review under the IPART Act.

In our previous reviews we recommended removing \$140 million of soil disposal costs from the cost of essential works for CP20 and \$95 million of stormwater infrastructure costs from CP21. This was because the council did not justify the costs included within the contributions plans. This is a limited review of the reasonableness of the construction costs for priority stormwater detention basins and associated soil disposal costs only. We received the council's application form in March 2023.

### 3.3 Update in the discount rate

When determining contribution rates in a contributions plan, councils have the option of using the net present value (NPV) approach. This involves the use of a cash flow model where future revenues and costs are discounted by a specified discount rate.

To assist councils that want to use an NPV approach, we calculate our recommended discount rate every six months and publish the results on our website in February and August. The nominal discount rate was 3.1% in February 2023, remaining constant from 3.1% in the previous 6 months.



# Appendices

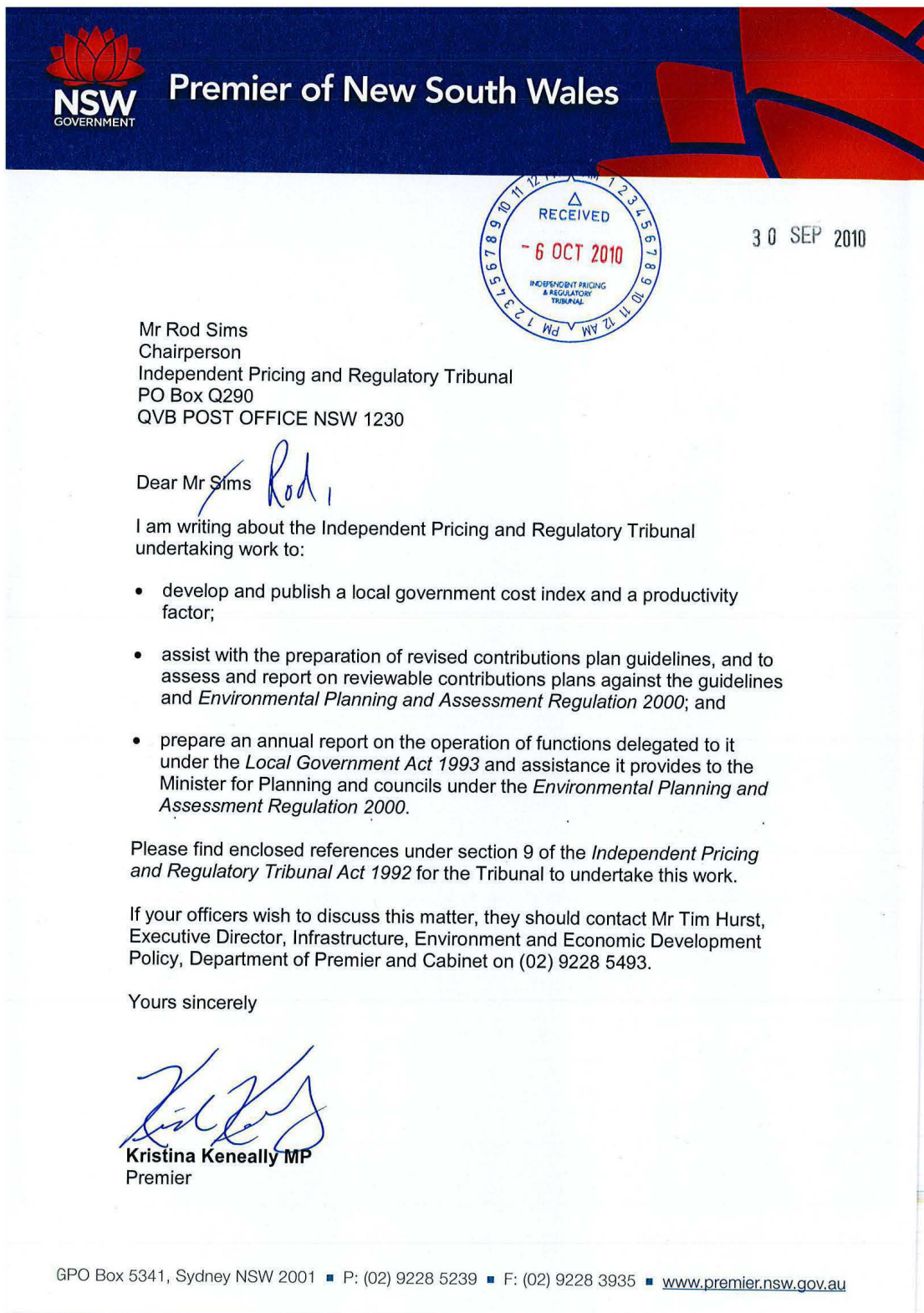
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Appendix A >>

Terms of reference



## A.1 Terms of reference delegating functions to IPART



## TERMS OF REFERENCE

I, Kristina Keneally, Premier of New South Wales approve the provision of services by the Independent Pricing and Regulatory Tribunal (IPART) under section 9 of the *Independent Pricing and Regulatory Tribunal Act 1992 (IPART Act)* to the Minister for Local Government (Minister) for the development of a local government cost index in accordance with the following terms of reference.

### Background

Since 4 June 2010, the NSW Government has announced changes to local council charges on new housing development. The changes will lower the cost of new housing construction and provide certainty, transparency and fairness to councils, landowners, developers and the community.

At the same time the Government announced that in future the amount by which councils could increase their rating income will be determined by IPART having regard to the movements of the Local Government Cost Index and Productivity Factor. These functions are to be delegated to IPART by the Minister for Local Government.

### Terms

In providing the services, IPART must:

- (a) develop a local government cost index (**Local Government Cost Index**);
- (b) develop a productivity factor (**Productivity Factor**); and
- (c) publish the Local Government Cost Index and the Productivity Factor on IPART's website.

In developing the Local Government Cost Index and the Productivity Factor, IPART is to have (where relevant) regard to the following matters (in addition to any other matters IPART considers relevant):

- (a) the change in prices of goods and services composing the typical expenditure of Councils to reflect the annual change in underlying costs of ordinary council operations;
- (b) the findings and recommendations of IPART's final report on the local government review titled "Revenue Framework for Local Government";
- (c) the identification of appropriate price indices that would reflect the movement in component costs over time;
- (d) the estimation of the relevant weights to apply to the components of the index; and

- (e) the scope for productivity improvements across the community and in comparable sectors of the economy and the achievable productivity improvements by Councils.

### **Definitions**

Council has the meaning given to that term under the EP&A Act.

EP&A Act means the *Environmental Planning and Assessment Act 1979*.

### **Interpretation**

- (a) A reference to a law or statute includes regulations, rules, codes and other instruments under it and consolidations, amendments, re-enactments or replacement of them.
- (b) A reference to an officer includes a reference to the officer who replaces him or her, or who substantially succeeds to his or her powers or functions.
- (c) A reference to a body, whether statutory or not:
  - a. which ceases to exist; or
  - b. whose powers or functions are transferred to another body,is a reference to the body which replaces it or which substantially succeeds to its powers or functions.
- (d) Words importing the singular include the plural and vice versa.

## TERMS OF REFERENCE

I, Kristina Keneally, Premier of New South Wales approve the provision of services by the Independent Pricing and Regulatory Tribunal (IPART) under section 9 of the *Independent Pricing and Regulatory Tribunal Act 1992 (IPART Act)* to the Minister for Planning and the Councils for the review of Reviewable Contributions Plans in accordance with the following terms of reference.

### Background

Since 4 June 2010, the NSW Government has announced changes to local council charges on new housing development including:

- (1) imposing a cap of \$20,000 per lot for council imposed charges on new development on land in established areas and a cap of \$30,000 per lot for council imposed charges on new development on land determined by the Minister for Planning as being within Greenfield areas; and
- (2) requiring IPART to review certain council Contributions Plans.

The changes will lower the cost of new housing construction and provide certainty, transparency and fairness to councils, landowners, developers and the community.

The Department of Planning, in conjunction with the Division of Local Government and IPART (overseen by the Land and Housing Supply Coordination Taskforce) are to develop guidelines for preparing Contributions Plans. Councils with contributions within their Contributions Plans that exceed the relevant cap will be required to submit them to IPART for review unless otherwise exempt by the Minister for Planning. Further, when Councils conduct a review of their Contributions Plans, they will be required to submit them to IPART for review prior to finalising those plans if the contributions within those plans exceed the relevant cap. The Minister may also refer to IPART for review any Contributions Plan that is below the relevant cap, where changes are proposed to that plan that the Minister considers merit having an independent assessment. Once IPART receives those plans, IPART is to assess them against the Guidelines and the Regulation and report to the Minister for Planning and Councils on the compliance of those plans.

### Terms

In providing the services, IPART must:

- (a) assist with the preparation of revised contributions plan guidelines;
- (b) conduct an assessment of the Reviewable Contributions Plan against the Guidelines and the Regulation. As part of that assessment, IPART should consider whether:
  - (i) the infrastructure listed in the plan is essential infrastructure
  - (ii) the costs in the plan are reasonable
  - (iii) the Contributions Plan complies with the Guidelines and the Regulation;



(c) provide a report to the Minister for Planning and the relevant Council on IPART's assessment of the Contributions Plan under paragraph (a); and

(d) publish a copy of the report in paragraph (b) on IPART's website.

In conducting the assessment under paragraph (a), IPART is to:

- (a) consult with the Department of Planning (NSW);
- (b) consult with the relevant Council and any other person IPART considers necessary; and
- (c) consider any criteria set out in the Guidelines (in addition to any other matters IPART considers relevant).

### Definitions

Cap means:

- (a) the \$20,000 cap per residential dwelling or per residential lot on land in established areas; or
- (b) the \$30,000 cap per residential dwelling or per residential lot on land determined by the Minister for Planning as being within Greenfield areas.

Contributions Plan means a contributions plan prepared and approved by the relevant Council under Part 4, Division 6 of the EP&A Act.

Council has the meaning given to that term under the EP&A Act.

EP&A Act means the *Environmental Planning and Assessment Act 1979*.

Guidelines means the current guidelines or practice notes (as the case may be) issued by the Department of Planning on Contributions Plans under Part 4, Division 6 of the EP&A Act.

Regulation means the *Environmental Planning and Assessment Regulation 2000* relating to the Contributions Plan.

Reviewable Contributions Plan means either:

- (a) a Contributions Plan which has a contribution that exceeds the relevant Cap, other than a Contributions Plan for which a Council, as at 31 August 2010, has received (in aggregate) development applications for at least 25 per cent of potential development within that existing Contributions Plan; or
- (b) a Contributions Plan which the Minister for Planning determines from time to time should be subject to review by IPART.

### Interpretation

- (a) A reference to a law or statute includes regulations, rules, codes and other instruments under it and consolidations, amendments, re-enactments or replacement of them.
- (b) A reference to an officer includes a reference to the officer who replaces him or her, or who substantially succeeds to his or her powers or functions.
- (c) A reference to a body, whether statutory or not:
  - a. which ceases to exist; or
  - b. whose powers or functions are transferred to another body,is a reference to the body which replaces it or which substantially succeeds to its powers or functions.
- (d) Words importing the singular include the plural and vice versa.
- (e) Explanatory notes do not form part of the terms of reference, but in the case of uncertainty may be relied on for interpretation purposes.



## TERMS OF REFERENCE

I, Kristina Keneally, Premier of New South Wales approve the provision of services by the Independent Pricing and Regulatory Tribunal (**IPART**) under section 9 of the *Independent Pricing and Regulatory Tribunal Act 1992* (**IPART Act**) to the Minister for Planning and the Minister for Local Government for the preparation of an annual report on the operation of IPART's delegated functions under the LG Act and IPART's assistance to the Minister for Planning and the councils in relation to the EP&A Act in accordance with the following terms of reference.

### Background

Since 4 June 2010, the NSW Government has announced changes to local council charges on new housing development. The changes will lower the cost of new housing construction and provide certainty, transparency and fairness to councils, landowners, developers and the community.

### Terms

In providing those services, IPART must:

- (a) prepare an annual report for the previous financial year relating to:
  - (i) IPART's delegated functions under the LG Act including:
    - (A) variation of general income
    - (B) special variation applications including those rejected and approved by IPART
    - (C) minimum amounts
    - (D) domestic waste charges
  - (ii) the development and publication of the local government cost index and the productivity factor
  - (iii) IPART assistance to the Minister for Planning and councils in relation to the EP&A Act under section 9 of the *Independent Pricing and Regulatory Tribunal Act 1992* including reviews of the contributions plans;
- (b) forward to the Minister for Planning and the Minister for Local Government the report in paragraph (a) by 31 October each year; and
- (c) publish the report in paragraph (a) on IPART's website.

### Definitions

EP&A Act means the *Environmental Planning and Assessment Act 1979*.

LG Act means the *Local Government Act 1993*

**Interpretation**

- (a) A reference to a law or statute includes regulations, rules, codes and other instruments under it and consolidations, amendments, re-enactments or replacement of them.
- (b) A reference to an officer includes a reference to the officer who replaces him or her, or who substantially succeeds to his or her powers or functions.
- (c) A reference to a body, whether statutory or not:
  - a. which ceases to exist; or
  - b. whose powers or functions are transferred to another body,is a reference to the body which replaces it or which substantially succeeds to its powers or functions.
- (d) Words importing the singular include the plural and vice versa.



**THE HON. BARBARA PERRY MP**

Minister for Local Government,  
Minister for Juvenile Justice,  
Minister Assisting the Minister for Planning,  
and Minister Assisting the Minister for Health (Mental Health)

Ref:  
MIN:  
Doc ID: A219064

Mr Rod Sims  
Chairman  
Independent Pricing and Regulatory Tribunal  
PO Box Q290  
QVB POST OFFICE NSW 1230

6 SEP 2010

Dear Mr Sims

I am writing in response to the NSW Government Cabinet Minute 124-10 – Infrastructure Contribution Reforms to Support Land and Housing Release in New South Wales.

As you are aware, Cabinet's decision required me, as Minister for Local Government, to delegate to the Independent Pricing and Regulatory Tribunal responsibility for setting the annual Local Government Rate Peg and for assessing and determining local council's applications for Special Variations to their general income from rates under section 508 and section 508A of the *Local Government Act 1993*.

In order to carry out the necessary determinations I am delegating my authority under the following sections of the Act to the Tribunal:

- Section 506 - the authority to specify the percentage by which councils' general income for a specified year may be varied ie the rate pegging percentage.
- Section 507 - the authority to vary annual charges for domestic waste management services.
- Section 508(2), (3), (6), (7) - the authority to specify a percentage by which individual councils' general income may be varied for a specified year ie special variation with a single annual percentage increase.
- Section 508A - the authority to specify the percentages by which individual councils' general income may be varied for specified years ie special variation for multiple annual percentage increases.
- Section 548(3), (8) - the authority to approve the setting of minimum amounts of rates, above the statutory maximum, for specific councils,

Attached is a copy of my Instrument to effect the above delegation.

Yours sincerely

Barbara Perry MP  
Minister

**LOCAL GOVERNMENT ACT 1993**  
**DELEGATION UNDER SECTION 744**

I, **BARBARA MAZZEL PERRY MP**, Minister for Local Government, by this Instrument made under section 744 of the *Local Government Act 1993* ("Act"), hereby delegate to:

- (a) the Independent Pricing and Regulatory Tribunal of New South Wales ("IPART"); and
- (b) such members of IPART and other persons as are nominated for that purpose by IPART, and approved by the Minister, from time to time:
  - (1) all of my functions (as defined in the Act) under sections 506, 507, 508(2), 508(3), 508(6), 508(7), 508A, 548(3) and 548(8) of the Act (together the "Delegated Functions"); and
  - (2) such other powers under the Act and the *Local Government (General) Regulation 2005* which are necessary for IPART to perform the Delegated Functions.

**Section 506**      **Variation of General Income**  
**Section 507**      **Variation of Annual Charges for Domestic Waste Management Services**  
**Section 508(2), 508(3), 508(6) and 508(7)**  
                          **Orders under sections 506 and 507**  
**Section 508A**    **Special Variation over a period of years**  
**Section 548(3) and 548(8)**  
                          **Minimum Amounts**

Dated this 6<sup>th</sup> day of September 20 10.

  
**The Hon Barbara Perry MP**  
**Minister for Local Government**

## A.2 Revised terms of reference for reviewing contribution plans



Ref:A2339404

05 OCT 2018

Dr Peter Boxall AO  
 Chair  
 Independent Pricing and Regulatory Tribunal  
 PO Box K35  
 HAYMARKET POST SHOP NSW 1240

Dear Dr Boxall,

To date, IPART has reviewed councils' development contributions plans in specified circumstances in accordance with the Terms of Reference issued on 30 September 2010.

On 17 July 2017, the *Environmental Planning and Assessment (Local Infrastructure Contributions) Direction 2012* was amended to give effect to development contributions scheme reforms. These reforms were announced by the Government in June 2017 as part of the Housing Affordability Strategy and include a staged removal of caps on council contributions and the phasing out of the Local Infrastructure Growth Scheme program.

I am writing to request that, under section 9 of the *Independent Pricing and Regulatory Tribunal Act 1992*, IPART reviews council's contributions plans in accordance with the enclosed revised Terms of Reference, which have been amended to reflect the new Direction issued by the Minister.

Yours faithfully,

Gladys Berejiklian MP  
 Premier

Enc.

CC: The Hon Anthony Roberts MP, Minister for Planning



## INDEPENDENT PRICING AND REGULATORY TRIBUNAL ACT 1992

## TERMS OF REFERENCE

**Reviewable Contributions Plans - *Environmental Planning and Assessment Act 1979***

I, GLADYS BEREJIKLIAN MP, Premier, under section 9 of the *Independent Pricing and Regulatory Tribunal Act 1992* approve provision, by the Independent Pricing and Regulatory Tribunal (**IPART**), of services to the Minister for Planning with respect to reviewing Reviewable Contributions Plans, in accordance with the following terms of reference.



Premier

Dated: 14/11/15

**Background**

The *Environmental Planning and Assessment (Local Infrastructure Contributions) Direction 2012* contemplates that a Council may submit a Contributions Plan to IPART for review, where the Plan would (but for the Direction) authorise a contribution under section 7.11 of the EP&A Act that exceeds the maximum amount that the Direction allows to be imposed as a contribution in relation to residential development.

The Minister for Planning may also refer any contributions plan to IPART for review where the Minister considers there is merit in having an independent assessment.

**Services**

On and from the date that these terms of reference are issued to IPART, IPART is to review each Reviewable Contributions Plan submitted to it and provide the Minister for Planning and the relevant Council with a report on its review.

In providing the services, IPART must:

- (a) review the relevant Reviewable Contributions Plan in accordance with the assessment criteria set out in the Practice Note, including whether the public amenities and services to which the Contributions Plan relates are on the essential works list (if any) set out in the Practice Note;
- (b) consider, in its review of the Reviewable Contributions Plan, whether the estimate of the costs of providing those public amenities and services, as set out in the Plan, are reasonable;
- (c) publish a report of its review on its website; and
- (d) provide a copy of the report to the Minister for Planning and the relevant Council.

**Consultation**

In conducting a review under these terms of reference, IPART must:

- (a) consult with the Department of Planning and Environment (NSW);
- (b) consult with the relevant Council and any other person IPART considers appropriate; and
- (c) consider any criteria set out in the Practice Note (in addition to any other matters IPART considers relevant).

**Definitions**

**Contributions Plan** means a contributions plan or draft contributions plan prepared by the relevant Council for the purposes of imposing conditions under section 7.11 of the EP&A Act.

**Council** has the same meaning as it has in the *Local Government Act 1993*.

**EP&A Act** means the *Environmental Planning and Assessment Act 1979*.

**Practice Note** means the “Revised Local Development Contributions Practice Note: For the assessment of Local Contributions Plans by IPART” issued by the Department of Planning and Environment and dated January 2018, as amended or replaced from time to time.

**Reviewable Contributions Plan** means a Contributions Plan submitted to IPART as contemplated by the *Environmental Planning and Assessment (Local Infrastructure Contributions) Direction 2012* or referred to it by the Minister for Planning.

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## Appendix B

Reports, papers and decisions  
released during 2022-23

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# B



## B.1 Reports and papers released during 2022-23

Table B.1 sets out the reports, papers and fact sheets related to our local government functions published during 2022-23. The list does not include the numerous Media Releases on our activities.

Table B.1 Reports and papers publicly released during 2022-23

Date	Report or paper
7 July 2022	Fact Sheet – Crown Land adjustments 2022-23
26 August 2022	Fact Sheet – Local Government discount rate
29 September 2022	Information Paper - Special Variations in 2023-24
29 September 2022	Information Paper - Minimum Rates in 2023-24
29 September 2022	Information Paper - Community awareness and engagement for special variation and minimum rates
29 September 2022	Information Paper - Rate peg for NSW councils for 2023-24
29 September 2022	Issues Paper - Review of the rate peg methodology
29 September 2023	Fact Sheet – Special variations in 2023-24
29 September 2023	Fact Sheet – Minimum rates in 2023-24
25 October 2022	Final Report - Review of domestic waste management charges
25 October 2022	Fact Sheet – Domestic waste management charges for NSW council for 2023-34
8 November 2022	Fact Sheet – Engaging with IPART on 2023-24 special variation applications
19 December 2022	Fact Sheet – Summary of discussion at rate peg methodology workshops
24 February 2023	Fact Sheet – Local Government discount rate
30 March 2023	Information Paper - Background for the rate peg industry workshop
31 March 2023	Information Paper - Background for the rate peg industry workshop
6 April 2023	Information Paper - Background for the rate peg industry workshop
17 April 2023	Information Paper - Background for the rate peg industry workshop
20 April 2023	Draft Report – Frenchs Forest Town Centre Contributions Plan Assessment
21 April 2023	Information Paper – IPART assessment of local infrastructure contributions plans
27 April 2023	Draft Report - Draft assessment of Liverpool City Council's Austral Leppington North Contributions Plan
17 May 2023	Fact Sheet – Kiama Municipal Council – 2022-23 additional special variation
6 June 2023	Draft Report - Review of rate peg methodology
6 June 2023	Fact Sheet – Summary of rate peg methodology workshops for ratepayers
6 June 2023	Fact Sheet – Summary of rate peg methodology workshops for the local government sector
15 June 2023	Fact Sheet – Crown Land adjustments 2023-24
15 June 2023	Final Report - Armidale Regional Council special variation application 2023-24
15 June 2023	Final Report - Bega Valley Shire Council special variation application 2023-24
15 June 2023	Final Report - Bellingen Shire Council special variation application 2023-24
15 June 2023	Final Report - City of Canada Bay special variation and minimum rate increase application 2023-24
15 June 2023	Final Report - Federation Council special variation application 2023-24
15 June 2023	Final Report - Hornsby Shire Council special variation application 2023-24

Date	Report or paper
15 June 2023	Final Report - Junee Shire Council special variation application - 2023-24
15 June 2023	Final Report - Lithgow City Council special variation application 2023-24
15 June 2023	Final Report - Liverpool Plains Shire Council special variation application 2023-24
15 June 2023	Final Report - Port Stephens Council special variation application 2023-24
15 June 2023	Final Report - Queanbeyan-Palerang Regional Council special variation application 2023-24
15 June 2023	Final Report - Snowy Monaro Council special variation application 2023-24
15 June 2023	Final Report - Strathfield Municipal Council special variation and minimum rate increase application 2023-24
15 June 2023	Final Report - Tenterfield Shire Council special variation application 2023-24
15 June 2023	Final Report - Tweed Shire Council special variation application 2023-24
15 June 2023	Final Report - Walcha Council special variation application 2023-24
15 June 2023	Final Report - Woollahra Municipal Council special variation application 2023-24

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