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WAIMAKARIRI DISTRICT COUNCIL SUBMISSION ON SUPPORTING GROWTH THROUGH A DEVELOPMENT LEVIES SYSTEM

1. Key Points

- 1.1. The Waimakariri District Council (the Council) thanks the Department of Internal Affairs (the Department) and the Ministry of Housing and Urban Development for the opportunity to provide a submission on development levies and the Local Government (Infrastructure Funding) Amendment Bill (the Bill).
- 1.2. The Council supports the Bill's intent to ensure growth pays for growth and to maximise cost recovery of growth-related costs through development levies.
- 1.3. Given this, the Council is supportive of charges being set based on the aggregate cost of providing infrastructure capacity for growth in levy areas, as this is likely to increase the cost recovery of growth costs and reduce subsidisation of growth-related costs from rates (as per s211A purpose statement).
- 1.4. The Council supports achieving consistency in the application of development levies across the country. The Council also supports the proposed flexibility for Councils to identify the demands for development.
- 1.5. Support Development Levies as proposed here. We do not support the combined impact of this proposal with the IFF Bill. When these are combined the aggregate impact of these proposals has the potential for rate payers or end users to effectively pay more than once for the infrastructure associated with new developments.
- 1.6. Table 1 (**Appendix 1**) contains the Council's response to the specific questions included in the discussion document.

2. The Waimakariri District

- 2.1. The Waimakariri District spans a diverse range of environments, from the provincial towns of Rangiora, Kaiapoi, Woodend/Pegasus, and Oxford to the remote high country of Lees Valley. The district is home to approximately 74,000 residents, with around 80% living in the eastern part of the district and about 60% concentrated in the four main towns. Waimakariri also has one of the highest proportions of lifestyle blocks in New Zealand, with around 6,500 lifestyle properties. Sustained growth since the 2010–11 Canterbury earthquakes, alongside projections indicating a population of 100,000 by 2050, continues to shape the district's development pressures and planning priorities.

2.2. Following the earthquakes, the Council worked closely with national agencies, iwi partners, and local communities to rapidly restore critical infrastructure and essential services. Strong emergency response capabilities in flood mitigation and vegetation fire management remain a key focus. Despite ongoing growth and recovery pressures, the Council has maintained prudent financial management, with average rates increases, of 4.8% over the past decade, where inflation far exceed 4.8% and an AA (Stable Outlook) credit rating from Fitch. The proposed average rate increase for 2026/27 is 4.91%, with a general average increase of 2.9% for most ratepayers. The Council's recovery leadership, infrastructure investment, and community focused planning—particularly through the District Plan Review—have been widely recognised by central government and the Office of the Auditor-General.

3. Local Government Reform programme including Resource Management reform

3.1. Although delivered individually, the recent flurry of reforms produces a matrix forward work programme for councils that must progress cohesively to avoid unintended consequences for the sector and the communities they serve.

3.2. We emphasise the importance of fully understanding the implementation requirements, sector interdependencies, and the practical implications of the proposed legislative changes. We encourage active collaboration between central and local government staff to build a shared, practical understanding of how the reforms will be delivered and to support effective, coordinated implementation across the sector.

3.3. For example, we note the timing and significant workload associated with the Regional Spatial Plan signalled in the Planning Bill. The Spatial Plan is expected to commence this year and will therefore be developed in advance of any new regional reorganisation legislation. This Bill requires councils to have a view on regional reorganisation ahead of the implementation of this programme. This out-of-order sequencing creates additional pressure on councils, and a risk of misalignment in outcomes. It also introduces the real possibility of significant rework of spatial planning documents. This underscores the importance of aligning reform timeframes.

3.4. The Council is concerned that no dedicated funding has been identified to support this substantial area of reform, or any recognition of the costs that will be incurred through the transitional period in which rates capping legislation will also potentially apply.

3.5. The proposed changes represent a significant undertaking for the local government sector, and adequate resourcing will be essential to manage the interim period and achieve sustainable, long-term outcomes. While the Council supports the intent to improve efficiency, we also recognise that delivering the best reorganisation plan will incur short-term costs - costs that our ratepayers are unlikely to support without corresponding central government investment.

4. General Comments – Implementation and potential impact of the changes to the development contribution system

4.1. There are three key areas which raise concerns for the Council as set out below.

Cross subsidisation

4.2. The Council currently applies development contributions on a district, scheme, and development contribution area basis. Through this approach the Council can target the

costs of providing services to growth areas which benefit from it. However, we understand that the levies are intended to be applied over a wider area, i.e. in a less targeted, or more aggregated way.

- 4.3. Whilst the Council is supportive of some averaging of development costs, we consider the proposal could result in under-recovery in high-cost development areas and over recovery in low-cost development areas, as previously costs could be tied to discrete development areas (so no cross-subsidisation could occur) and are now applied to a levy area. However, we don't feel we have enough detail now to assess the true impact of this change. It is critical that the methodology is shared for comment prior to finalising the regulations.
- 4.4. The Council acknowledges the 'high-cost overlay' is in place to deal with areas of higher development cost should a Council choose to use this for a sub-area, this will come with risks. These include political/reputational risks, as developers may perceive Council is discouraging development in areas subject to the high-cost overlay. The high-cost overlay has some parallels with existing Development Contribution Areas, which are in place to reflect the additional costs of servicing those locations.
- 4.5. Overall, we support the retention of the development levy areas but recommend providing the ability to have sub areas that allow both higher and lower cost levies (i.e. not just the high-cost overlay). This would be optional but may provide a solution for the issue of cross-subsidisation.

Administrative Burden for Councils

- 4.6. The Council supports the ability to charge administration charges to recover such processing costs for levy assessments, as well as the ability to charge interest. This is in the context of pressure on local government to reduce costs, and find efficiencies, which is challenging to achieve when coupled with additional administrative cost.
- 4.7. As these changes will occur concurrent to the other Local Government and resource management sector reforms, there is the potential for this to have an increased administrative impact on councils. In a potential rates cap environment, this has the potential to impact other services.
- 4.8. The Council considers the provision of charging interest to be essential to avoid long-term under-recovery. We therefore recommend that Councils can apply realistic capital cost escalation (land, labour, materials), not just PPI only.

Transitional provisions

- 4.9. The Council understands that a phase-in mechanism for increased charges will apply as part of the transitional provisions (section 4.11 of the consultation document). This would apply where councils seek to charge development levies from 1 July 2028. Under the phase-in mechanism, where development levies are higher than the pre-existing DCs (that would have applied to the same development), any price increases would be phased in between 1 July 2028 and 1 July 2030. In other words, one third of the price increase would apply from 1 July 2028, two-thirds of the price increase would apply from 1 July 2029, and the full price increase would apply from 1 July 2030.
- 4.10. Whilst this provides time for developers to adjust to the new system, it extends the

period of under recovery for growth costs to 1 July 2030, which will need to be consequently subsidised by rates. For high growth councils these abnormally high infrastructure costs must be passed on through rates increases. This would need to be recognised in any rates cap model. This will place pressure on local authorities, given the overlap in timing with rates capping legislation (i.e. rates are formally constrained from 2029, and councils are required to consider the rates target model for the first two years of their 2027-37 LTPs).

- 4.11. We consider a possible alternative is to keep the transition period for consultation and development of development levy policies and signal increases during this time, but not require phasing in of the increased charges over three years. This would allow under recovery issues to be resolved earlier and provide developers with sufficient notice of future charges. The Council considers that if the development levies system is applied un-phased, this will create a lower administration and transition burden and make it simpler for developers.

Determining the Levies

- 4.12. The consultation document outlines the following on page 23:

“The Bill does not provide calculation steps at this stage as the methodology needs to be developed and tested before it can be drafted, with high-level steps in primary legislation and detail in regulations”.

- 4.13. It notes that later targeted consultation will occur on the methodology and feedback at the select committee stage. The Council therefore recommends that all territorial authorities are directly included in this consultation when it occurs.
- 4.14. The Council does not support the use of bedrooms as the metric to determine growth. Developers could “game” the system by submitting their development proposals, based on (for example) 2-bedroom residential units. Council will not know how many bedrooms are in units until building consents are received much later, post-completion of subdivision, which could push some levy costs onto property owners. Council does not support this. Usage should be based on an average occupancy assumption for an average residential dwelling (i.e. assuming each residential dwelling will have an occupancy of 2.5 people for example, irrespective of bedroom numbers), without the complexity of assessing bedroom numbers.
- 4.15. The Council also notes that consultation on the regulations (Section 4.10 and 5 of the consultation document) is required, however these are still being drafted and tested. We consider this undermines the robustness of this current consultation and further reinforces our request for additional future direct consultation.

Other comments

- 4.16. The Council is supportive of the flexibility the levy areas provide. As the consultation document outlines, territorial authorities commonly have a better understanding of how much growth is likely over the medium term, but not always where this will occur. This approach potentially allows the costs of growth to be better recovered, as the previous regime required development contributions to be set at the start of the year, and if unanticipated growth occurred during the year or out of zone, the current development contributions policy meant it was not possible to recover all growth costs from that

development.

- 4.17. The Council supports the ability to reassess development levies after they have been set.
- 4.18. The Council supports transparency of information for how levies are charged and used to demonstrate that they are being allocated to the intended growth-related costs. Consistent with all statutory and regulatory reporting, there are costs of compliance with these rules (e.g. preparation and audit costs). The Council considers that information disclosures need to be kept at a pragmatic level to achieve their intended purpose, without imparting unnecessary reporting and cost. It is important to note this is an unintended cost of compliance placed on the sector that is also unfunded.
- 4.19. The Council is unclear on the proposals for 'first mover developments' (page 28 of the Discussion Document) and requests that this is clarified. The Council is supportive of the proposals in principle, as it may promote first movers to put in infrastructure that better caters for subsequent growth. However, it is unclear who carries the holding cost of this arrangement. If this additional cost is included in subsequent development levies for the next developments, and when these are collected, they are fairly shared with the first mover, then the Council supports this. However, if the Council is reimbursing these costs first and then collecting this over time, then there is a clear holding cost placed on the Council, which we do not support.
- 4.20. The Council is concerned that the ratepayer could effectively pay twice if both funding mechanisms are used. E.g. Development levy paid by developer for growth costs, recovered through land. Subsequently the levy is then applied on property for other growth projects recovered over time from the ratepayer. In conjunction, these both force the price of the land up and there are costs that are either directly or indirectly passed on to the ratepayer.

5. Summary of position and recommendations

5.1. Overall, the Council supports the Bill's intent to ensure growth pays for growth and to maximise cost recovery of growth-related costs through development levies. However, the Council has some concerns about aspects of the Bill in relation to the risk of cross subsidisation, the administrative burden and transitional provisions.

5.2. The Council makes the following recommendations:

- 5.2.1. That more flexibility is expressly provided to allow the Council to aggregate or disaggregate development levies to respond to the characteristics of the District. This includes the ability to have sub areas that allow both higher and lower cost (i.e. not just the high-cost overlay);
- 5.2.2. That more information is provided on the standardisation of charges;
- 5.2.3. That Councils are able to apply realistic capital cost escalation (land, labour, materials), i.e. not just PPI only;
- 5.2.4. That the Bill does not require the phasing in of the increased charges over three years, but rather applies the development levies system from the outset;
- 5.2.5. That the Council is directly consulted on the methodology and regulations;

5.2.6. That information disclosures need to be kept at a pragmatic level to achieve their intended purpose, without imparting unnecessary reporting and compliance cost; and

5.2.7. That the proposals for 'first mover developments' are clarified.

Our contact for service and questions is Dianna Caird – Senior Policy Analyst, Strategy and Business Unit, dianna.caird@wmk.govt.nz

Yours faithfully,



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Mayor
Waimakariri District Council



Jeff Millward
Chief Executive
Waimakariri District Council

Appendix 1

Table 1 – Waimakariri District Council's response to the Discussion Document questions

Question number	Council Response
	Context
1.1	No comments.
1.2	The Council considers the proposed overall approach to development levies will make development levies (DLs) and the system more consistent across the country, which the Council supports. Overall, we consider the proposed levy system is similar to our current work practice with DCs, and therefore overall we are in support of the proposal.
	How levies are determined
2.1	We agree with the requirement to link future projects to expected short to medium term growth. This will not affect the Council's ability to set high cost overlays, but will impact on how the Council separates out projects and applies the overlays to specific areas. We note this is not dissimilar to our current DCs approach. Clarification of time periods over which development levies can be collected would be helpful. There needs to be sufficient flexibility to consider asset capacity life, allow for how long it takes to reach capacity, and what happens if the rate of growth slows after delivery of a capital project. An additional step to consider growth to date, and anticipated growth to come, may help.
	Development agreements
3.1	The proposal for Council's to take into consideration the supply or housing and employment opportunities in the district, and how this ranks against other considerations when reviewing a request for developer agreement, would be helpful. Council should be able to consider costs to it and future ratepayers which may be incurred by non-complying development when considering entry into a developer agreement.
	Bespoke levy assessments
4.1	We support the ability to do bespoke levy assessments to respond to unforeseen development – this will assist in areas where there are no

Question number	Council Response
	<p>DLs. We consider that there are no other situations where bespoke levy assessments should be triggered.</p> <p>Some considerations that we propose include:</p> <ul style="list-style-type: none"> • Confirm Councils retain full discretion to decline bespoke assessments (financial constraints, risk exposure, prioritisation). • Developers are charged the actual and reasonable costs of bespoke assessment work. • Bespoke assessments do not implicitly commit councils to new infrastructure unless opted-into.
5.1	<p>The Council provides the ‘first movers’ case study set out below.</p> <p>Example case study:</p> <p>Developer 1 of a Development Area starts, and installs:</p> <ol style="list-style-type: none"> 1) 80% of a collector road, which is 60% funded by LOS budgets and 40% funded by DCs paid under a DCA, which covers this area; 2) An SMA, which services its development and an additional 25% of land not under Developer 1 ownership; 3) Stormwater reticulation to the SMA, which has been upsized from a 300mm diameter pipe to a 450dia pipe to allow for the additional 25% of land not owned by Developer 1, which will ultimately discharge to the SMA. <p>The central SMA has been required as per an ODP. For Councils and ratepayers, long term it is much better to have centralised solutions servicing larger development areas to keep operations and maintenance affordable.</p> <p>As first mover, Developer 1 has constructed infrastructure which future developers will use. The cost is split as follows.</p> <p><u>Collector Road</u></p> <p>In lieu of paying the DCs due under the DCA towards this project, Developer 1 constructs the road. Council reimburses Developer 1 (i) 60% of the cost from the LOS budgets, (ii) the balance of the 40% out of Council growth budgets, which it will recoup in future via the DCs for the DCA. An estimate for cost of funding is included in the calculation of the 40%.</p>

Question number	Council Response
	<p data-bbox="376 275 839 304">Stormwater Management Area</p> <p data-bbox="376 344 1374 595">Developer 1 needed a smaller SMA than the one constructed for its own development. It will service future development in the catchment. Council pays Developer 1 (i) the land value for the additional area of land “lost” from Developer 1 land to the SMA, and (ii) the extra over construction costs involved in upsizing the SMA. This cost is put into a DC under a DCA covering the area, to be recouped by Council in future.</p> <p data-bbox="376 636 735 665">Stormwater reticulation</p> <p data-bbox="376 705 1385 999">As noted in the case study, the pipe work was upsized from a 300mm diameter to a 450mm diameter to service future development. Developer 1 seeks reimbursement for the costs of upsizing the infrastructure. Council agrees to pay the <u>marginal extra over costs</u> of installing a larger pipe, rather than agreeing to a proportional split between development areas. Upsizing a pipe does not mean Developer 1 has incurred greater costs across the board. The marginal extra over costs are:</p> <ul style="list-style-type: none"> <li data-bbox="472 1039 1182 1111">A. The difference in cost between a 300 diameter pipe and a 450 diameter pipe <li data-bbox="472 1115 1198 1223">B. A deeper trench is required, so the difference in digging and reinstating a 0.7m deep trench vs a 1m deep trench. <p data-bbox="376 1308 1385 1559">An alternative approach would be to simply split the costs based on land area of the Development Area, so Developer 1 would pay the proportion of the project based on the area it owns (75%), and 25% would go into a DC in the DCA. Council has historically not taken this approach, as the project was required to service the area regardless of pipe size, and is a cost to development Developer 1 would have anticipated.</p> <p data-bbox="376 1599 895 1628"><u>Water and wastewater reticulation</u></p> <p data-bbox="376 1668 1321 1850">Although Developer 1 does not own the whole development area, engineering calculations show water and wastewater pipes did not require upsizing to service the balance of the development area. Therefore, no payment was made to Developer 1 for installation of these services.</p> <p data-bbox="376 1890 1385 1995">Had the pipes required upsizing, Council would have paid the marginal extra over cost to Developer 1, and recouped that via a DC for the DCA in future.</p>

Question number	Council Response
	<p>A key question is how do you assess the “loss” or additional cost to the first mover developer? What is a fair share of cost for them to bear – is it proportional based on their land ownership area and who will be connecting into the infrastructure in future, is it the extra over margin, or is it another approach?</p> <p>In the example above, Developer 1 installed the three waters pipes for their development. The next developer gets the benefit. For water and wastewater, allowing for future development to connect into the system didn’t cost Developer 1 anything additional as nothing needed upsizing; they will not get a “fair share” contribution from subsequent users (who will be responsible for installing their own network to connect into the existing anyway).</p> <p>For stormwater and roading, each project involved work that was not on its own needed for Developer 1’s development, and those costs were reimbursed to Developer 1 by Council. Those costs, which relate to growth, will be recouped in future through development contributions.</p> <p>In summary, some considerations to consider include:</p> <ul style="list-style-type: none"> • Clarification is provided for how the transferred levy amounts are calculated – we propose that only the “upsized” component, not full project cost is transferred. • There is clear criteria for defining benefit areas, to avoid any disputes. • There is the ability for councils to recover all reasonable processing costs.
5.2	See the answer to 5.1 above.
	<p>Use of development levy revenue</p>
6.1	<p>To provide clarity about the differences between the anticipated and actual use of levy funds, the Council considers that Government should provide a template / software for recording the development levy revenue. This will help ensure transparency and consistency across the country.</p>
	<p>Regulation-making powers</p>
7.1	<p>The Council does not support administration charges being a topic for which regulation-making powers are established. We support the regulations setting maximum and minimum charges, but consider that standardised administration charges are unworkable as the costs for</p>

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	<p>these vary across Councils (e.g. city councils vs rural district councils; Tier 1 Councils dealing with high population growth rates vs Tier 3 Council's with lower population growth rates).</p> <p>We suggest the standardisation of asset capacity life for specified categories of assets.</p>
7.2	<p>Regarding unexpected or unintended impacts resulting from standardisation, we consider that this will create a significant additional cost burden on Councils to respond to and adopt new systems and processes. To ameliorate or mitigate this, we suggest that the Government develop (or borrow from another Council) systems and processes that enable transparent reporting on a project-by-project basis that tracks the proposed requirements.</p> <p>We consider that there is a lot of work and detail required to deliver the level of transparency that this proposal requires and would like the guidance and / or systems to do this efficiently and effectively. Developing them individually across Councils will be a large volume of work, particularly for those high-growth Councils which have a large number of development contributions they apply across the district as compared to those with a much smaller number.</p>
7.3	<p>The Council considers that standardising how income against DCs and the projects that sit beneath them should be tracked and reported on is helpful. We also consider that standardising record keeping would be helpful.</p>
	<p>Transition to development levies</p>
8.1	<p>We consider that moving to development levies by 1 July 2028 is achievable as long as guidance, support and systems are provided to Councils to support achieving this. We note that moving to the new system will cost councils and question how this will be funded.</p>
8.2	<p>The Council has no information on how the development levy phase-in can be used to manage impacts on developers.</p>
8.3	<p>We consider that the phase-in proposals will not affect the Council's ability to fund growth infrastructure. However, the phase-in provides an extra cost to Councils to make this transition. See our earlier comments under "Transitional provisions" in the body of the submission.</p>
	<p>Growth costs to be recovered by development levies</p>
9.1	<p>The Council does not support standardising the <u>maximum</u> cost attributable to renewal because every asset is currently at a different point in life, and has a different asset life. We consider this would be unworkable. The approach to calculating the cost of renewals could be standardised nationally; each Council is currently having to value their assets and depreciate them.</p>

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9.2	<p>Regarding assigning benefit to existing communities, the Council already applies the principle of reviewing what benefits the existing community vs future communities and we consider this needs to continue. A standardised approach regarding how to allocate transport costs could be beneficial, as these are often the most challenging projects to definitely identify which communities benefit.</p> <p>Matters we already consider include: how many people live within the catchment of / will benefit from using the new upgraded or renewed infrastructure; how many people benefit from on the service; and the type of service being provided (e.g. is it community infrastructure, transport, water or sewer etc.). We note that there are a range of facilities even within 'community infrastructure' (e.g. a stadium, a library, a pool) and that a detailed matrix would be required to determine the benefits to existing communities.</p>
	<p>Setting units of demand for charging development levies</p>
10.1	<p>Regarding the extent to which greater national consistency in setting interpreting units of demand would improve clarity, fairness and comparisons across councils, we consider this can't be done nationally. Even at a regional level, a regionally standardised approach would need to consider regional differences and the way people use their properties – e.g. the average home occupancy and number of bedrooms is different in different locations (consider Rangiora, Oxford and the Christchurch CBD). We consider that a standard residential unit is no longer a 3-bed dwelling; MDRS and smaller lot sizes has decreased dwelling sizes. Standard units should refer to occupancy, and this has generally decreased over time. People per household is more relevant to calculating demand than the number of bedrooms.</p>
10.2	<p>Further to our answer for 10.1, we consider that there should be flexibility for regulations to recognise the different characteristics in different districts. However, similar councils / areas could be grouped to provide consistency between Councils with similar growth rates and characteristics.</p> <p>Demand also varies across different zones, densities and geographies. For example, larger sections (peri-urban vs urban) have very different water demands in drier areas, and there is higher public transport demand in urban areas compared to rural.</p>
10.3	<p>The Council considers that there are risks to fully standardising both measurements and values for units of demand across all councils. We consider that some Councils will under collect, while others will over collect.</p>
11.1	<p>Yes, the list does capture the main types of residential developments that we typically assess for DCs. However, this list should include detached minor residential units (DMRU) as an example of ancillary or</p>

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	secondary units (number 2) so this is clearly included in light of recent government updates.
11.2	<p>We do not consider that any of the listed development types are too broad or narrow to be useful.</p> <p>However, at the time of application for a subdivisions Councils do not know how many bedrooms a proposed residential unit will have – this will only be known when a private purchaser submits their Building Consent application. Developers could “game the system” by claiming all units will be 2 bedroom. Bedrooms are not supported as a metric to measure demand. If bedrooms were the only metric, and developers were able to plan their developments to be 2 bedroom units only, this would push additional costs onto future property owners who would need to pay the difference between a levy for a 2 bedroom vs 4 bedroom unit (for example).</p>
11.3	As per 11.1, we consider that DMRU is missing and needs to be included for clarity.
12.1	Yes, this list captures the main types of non-residential development that Councils assess for DCs. We note we use the ANZIC classifications for much of our policy and consenting work.
12.2	We do not consider that any of the listed development types are too broad or narrow to be useful.
12.3	We do not consider there are non-residential development types missing from the list, however we seek assurances that this list is consistent with lists used for other legislation for non-residential activities.
13.1	As per 11.2
13.2	The council considers that other indicators, such as service connection size, or usage data (as commonly used for industrial / commercial activities) could also be used and may better reflect the development true costs.
13.3	The Council is not aware of other development types that may warrant differential treatment.
	Public information disclosure requirements
14	We are not aware of any further information that should be included in a disclosure statement.
	Other matters
15.1	<p>Regarding setting the administration fee, the Council considers the fee should be greater for the original assessment than a reassessment, which is easier and less time consuming.</p> <p>We consider a fixed fee is better than a formula based fee, but that it should be based on a sliding scale, depending on size of the</p>

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	development. We consider this to be the fairest approach, as it will reflect larger developments generally require more work to complete development levy assessments.
15.2	We are not aware of any risks or unintended consequences from introducing an administration charge. We consider this is needed. However, we request that individual Councils can determine these charges.
16.1	We do not expressly include any intangible assets when calculating DCs.
16.2	We consider the cost of doing structure plans, modelling, and other growth related investigations should be included in the levy calculation. These activities are often expensive, but directly relate to and support growth, design of growth projects and servicing growth.
16.3	The Council is not aware of any intangible assets that should not be included in the levy calculation.
	Further consultation on levy regulations
17.1	As set out in the body of our submission, we note that there are components of the proposal that are currently not finalised or available for consideration. We consider that if the development levy system is to be standardised and regulated then the Government needs to provide the policy and systems to assist councils to manage the levy accordingly. We wish to be consulted on these and any other related draft material.
	Any other matters
18.1	We note that there is an intent for the Crown to have some limited exemptions from Development Levies. To ensure an equitable and fair approach across the proposed development levy system we would propose that all developers including the Crown are required to meet the relevant costs for the growth that they are imposing.