Report to Cabinet

Date:	14 October 2026
Title:	**Community Infrastructure Levy (CIL) Proposed Charging Schedule and Instalment Policy for North and Central (N&C) areas following public consultation.**
Cabinet Member(s):	Peter Strachan, Cabinet Member for Planning
Contact officer:	John Callaghan, Infrastructure Funding Manager
Ward(s) affected:	All wards in the North and Central areas: Aylesbury East, Aston Clinton & Weston Turville, Aylesbury North, Aylesbury North West, Aylesbury South East, Aylesbury South West, Aylesbury West, Berryfields, Buckingham Park and Watermead, Bierton, Kingsbrook & Wing, Buckingham, Grendon Underwood & The Claydons, Haddenham & Stone, Horwood, Ivinghoe, Long Crendon, Newton Longville, Quainton, Waddesdon, Wendover, Halton & Stoke Mandeville, Winslow.

Recommendations:

1. To note representations following public consultation on a draft CIL Charging Schedule and Instalment Policy for the N&C areas.

2. To endorse Council responses and amendments to the proposed CIL Charging Schedule and Instalment Policy for the N&C areas.

3. To submit the proposed CIL Charging Schedule and Instalment Policy for the N&C areas for public examination.

Reason for Recommendations:	To increase funding available for infrastructure, balanced against the potential effect on the economic viability of development.

1. Executive Summary

1.1 Public consultation was undertaken on a draft CIL Charging Schedule, instalment policy and supporting evidence. The consultation ran for six weeks, ending on 24 May 2026.

1.2 This report summarises relevant representations and Council responses and, taking these into account, proposes a Charging Schedule to be submitted for public examination.

2. Legal and Financial Implications Headline Summary

2.1 The Council may levy a charge (CIL) upon development to fund infrastructure subject to first undertaking statutory consultation on the draft Charging Schedule and any associated policies and subject to approval by an independent examiner following an examination in public.

2.2 In setting CIL rates, the Council must strike an appropriate balance between additional investment in infrastructure to support development with the potential effect on the viability of development.

2.3 Financial modelling based on 2024/25 s106 income gives confidence that the total of developer contributions received by the Council will be higher with CIL in place even allowing for potentially reduced s106 income in some cases and parish payments.

2.4 The draft Capital Programme from 2027-2031 currently assumes additional income of estimated £2.165m per annum from CIL from N&C areas from 2029/30 onwards. These figures are being reviewed for the upcoming MTFP.

3. Background

3.1 The CIL is a fixed charge levied on new development including all new dwellings and is calculated per square metre of gross internal area in accordance with national regulations and the relevant Charging Schedule for the area. It must be used to fund infrastructure that supports the development of the area, with a portion passed to the parish council to be similarly used.

3.2 Charging Schedules are in place across Buckinghamshire apart from the N&C areas (formerly Aylesbury Vale), where developer contributions are presently secured only through s106 planning obligations.

3.3 Following approval at July 2024 Cabinet, consultants Dixon Searle Partnership (DSP) were instructed to undertake a Viability Assessment of development in the N&C areas based on the adopted Vale of Aylesbury Local Plan (VALP), 2013-2033 and to develop a draft Charging Schedule for these areas.

3.4 The Viability Assessment makes reasonable estimates of building and land costs, s106 and other development costs including profits and considers evidence of

development values. These factors have been considered for different types of development across the N&C area, and the gap between development costs and values together with an appropriate financial buffer, is the basis of the CIL rates set out in the draft Charging Schedule.

3.5 Work was also undertaken to set out the infrastructure funding gap, based on the Vale of Aylesbury Local Plan (VALP) and its evidence base which estimated infrastructure costs at £1.069bn and a gap between the estimated cost of infrastructure and available/anticipated funding at £787m. Since work started on the new CIL the Council has published its draft Local Plan for Buckinghamshire. This identified a cost of infrastructure of at least £6 billion, and a commensurately larger funding gap.

3.6 The CIL rates are proposed in the Draft Charging Schedule (attached as Appendix 1. For ease of reference, changes proposed follow the consultation have been highlighted.) These are based on the published Viability Assessment. Rates are proposed to vary for different types and scales of development, and across different areas reflecting differences in costs and development values and hence viability.

3.7 Compared to Charging Schedules in the West, South and East areas, the proposed N&C Charging Schedule would have more variable rates reflecting the viability of different types and scales of development in different areas. These are typically less than found in other areas reflecting typically lower development values and viability in N&C and higher allowances for s106 contributions as part of development costs.

3.8 Public consultation took take place over six weeks between 14 April 2026 and 24 May 2026. As well as the Charging Schedule and Instalment Policy, the Viability Assessment and Infrastructure Statement were provided as supporting evidence.

3.9 All documents and a survey/questionnaire were made available online through 'Your Voice Bucks'. Printed copies were also available. Representations were invited via Your Voice Bucks; by e-mail; or by post. A briefing was held for councillors ahead of the consultation and briefings were also held for parish councils, and developers/ planning agents.

3.10 Comments were also invited from adjacent local authorities; registered affordable housing providers; and more than fifty business or advocacy groups and local societies.

4. Representations and Responses

4.1 53 Representations were received in total. 35 representations were received via Your Voice Bucks. 18 e-mails were also received, including one from a local MP. These comments have been reviewed and formatted as per Your Voice Bucks responses to enable consistent analysis & reporting.

4.2 Where specific queries were raised regarding the viability evidence, these have been shared with the Council's viability consultant, DSP, and where appropriate their comments have informed the responses to these (in appendix 2).

Summary of comments received

4.3 A mixed range of views were received, with support for a CIL, but also objections to the proposed rates and zones.

4.4 Some considered that the use of the VALP as the evidence base and the supporting evidence base for infrastructure costs is outdated and not aligned with the emerging Local Plan, hence introduction of a CIL would be premature.

4.5 Some of those supporting introduction of the CIL nonetheless felt rates were too low, at least in some areas. Others felt viability assumptions were unrealistic or that CIL rates, coming on top of s106 obligations and wider policy costs would be harmful to development viability and therefore housing delivery. Hence rates should be lower. Linked to this some concerns were expressed regarding technical aspects of the evidence base, such as how DSP typologies (these are standardised model scenarios such as residential, commercial, employment, or land context which test viability) were calculated or applied.

4.6 Some respondents felt that the proposed charging schedule should be simplified, with charging rates in different zones not clearly linked to viability evidence.

4.7 Others felt that exempting strategic sites (developments of 10ha or more or 400+ homes) and relying on s106 contributions from these developments to fund infrastructure requirements would place an unfair burden on smaller developers. Hence the exemption or the threshold should be reviewed.

4.8 Comments were also received about practical aspects of the Charging Schedule including description of flatted developments and suggesting that agricultural buildings should be nil rated. A comment was made that the draft Instalment policy should be amended to allow larger developments more time to pay.

4.9 Some comments were outside the scope of the consultation or expressed views on technical issues without supporting evidence.

Response to Comments and proposed amendments

4.10 Taking account of representations received, summarised in Appendix 2 together with responses to the points raised, several changes are recommended to be included in the proposed Charging Schedule and the Instalment Policy to be submitted for public examination:

a) Agricultural buildings are nil rated. Although not specified in the draft charging schedule, most of these buildings would have been assessed at £25sq/m levy under 'all other development'. However, this risks disproportionately harming

agricultural concerns which require large buildings to operate (such as feed or equipment storage or barns) without comparable infrastructure impacts.

b) The description of flatted developments is amended for clarity. The nil rate has not been changed, but the revised language recognises the frequent use of the ground floor for shops or businesses. This use will not negate the exemption for the residential units on all the remaining floors. The ground floor, however, will attract a levy for non-residential uses in keeping with the schedule.

c) The introduction of a nil rate for residential development (Use Class C3) that does not create a new dwelling, including house extensions, alterations, garages and other ancillary residential floorspace. (Note this change is not directly in response to representations received but reflects growing awareness of widely documented concerns locally and nationally that the current CIL system can impose disproportionate financial liabilities on householders due to procedural errors on the part of those seeking to claim relief. Such developments are generally exempt from CIL if an eligible claim for relief is made – there are indications that otherwise legitimate claims can fail on a 'technicality' – a requirement of the CIL regulation.

d) The threshold above which strategic sites in an adopted Local Plan are nil rated for CIL in the draft Charging Schedule is proposed to rise from 400 homes (or 10ha) to 650 (or 16ha). This better reflects the threshold at which larger sites may see a substantive increase in costs (otherwise a primary school is typically not required) and is more in keeping with the N&C area development context.

e) The draft Instalment policy is amended to allow larger developments more time to pay. This reflects the original instalment policy for West area but with liability thresholds increased by 50% to reflect inflation since that policy was first adopted in 2012. In addition, two new instalment bands are proposed for higher CIL liabilities. These additional bands (£450k to £900k and above £900k) are intended to support developer cash flow while ensuring timely collection of CIL receipts.

4.11 A copy of the proposed Charging Schedule with the proposed changes highlighted is included at Appendix 1. The Instalment Policy is at Appendix 3.

4.12 A number of representations make detailed comments which may be aired at the public examination. It is considered that all the points that have been raised, notably concerning the viability evidence, can be rebutted or satisfactorily addressed in detail at examination. Growth Infrastructure and Housing (GIH) Select Committee met on 23 September and made several comments. These are included as appendix 4. Issues raised concerns included the scope for a more uniform approach across Buckinghamshire with higher rates in some areas and for data centres in particular.

4.13 Taking account of the representations received and the available evidence base, the proposed Charging Schedule is considered to strike an appropriate balance between additional investment in infrastructure to support development and the potential effect on the economic viability of development across the N&C areas.

5. Legal and financial implications

Legal Implications

5.1 The Community Infrastructure Levy Regulations 2010, as amended, provide for a charge to be levied on development pursuant to Part 11 of the Planning Act 2008 where a local authority has consulted on, and approved, a Charging Schedule which sets out its levy rates.

5.2 Part 3 of the CIL Regulations prescribes the format and content of charging schedules and allows for differential rates.

5.3 When deciding levy rates, regulation 14 says that an authority must aim to strike an appropriate balance between the desirability of funding from CIL infrastructure to support the development of its area and the potential effect on the economic viability of development across its area.

5.4 Before being examined, a draft Charging Schedule must have been formally published alongside the appropriate available evidence on infrastructure costs, other funding sources and viability. The requirements for submission for public examination are set out in regulation 16 to 21 of The Community Infrastructure Levy Regulations 2010, (as amended). Local authorities may utilise either PINS or an independent examiner.

5.5 Government guidance on CIL (paragraph 34) states that Charging authorities should avoid making substantive changes to the draft charging schedule between publication and submission to the examiner.

5.6 Where any changes are made to a draft charging schedule after publication, the charging authority must set these out in a 'statement of modifications' as defined in regulation 11. This must be publicised at least four weeks prior to the public examination. All those who were invited to make representations on the Charging Schedule must be notified of this statement. Anyone wishing to comment on the statement of modifications may submit a representation and ask to be heard by the examiner.

5.7 In addition, those who, in response to the original consultation, requested or reserved the right to speak at examination will be notified and if they wish to speak, they will be able to submit statements about the original consultation.

5.8 The proposed changes are not considered to be substantive modifications – they do not change proposed rates or zones following consultation, rather they clarify language in response to representations, introduce nil rates for limited classes of development (agriculture and residential development that does not create a new dwelling) and vary the threshold above which strategic sites are nil rated to better reflect potential cost thresholds, in keeping with the N&C area development context.

5.9 As the Council plans to set differential rates it must consider if rates are set in a way which constitutes a form of subsidy under the UK's new subsidy control regime (see CIL guidance on subsidy control). Any subsidy which is so provided must be compliant with the requirements set out in the Subsidy Control Act 2022. The Council's approach, reflecting the CIL guidance, relying on viability evidence, balancing the need for funding against the potential effect on development, and the limited specific nature of exemptions is compliant with these requirements.

Financial implications

5.10 Based on financial modelling available in the background paper, introducing CIL in the N&C areas will result in more developer income to the Council, compared to the existing s106-only regime. This is largely because it will result in new income from smaller developments (less than ten dwellings) that don't usually make s106 contributions.

5.11 S106 income is very variable year to year. Excluding education (for which figures are not split by area), between 2021/22 and 2025/26 this varied in the N&C area between £1.4 and £3.5m p.a., averaging £2.6m. If the impact on future s106 income is as anticipated then introducing CIL might reduce s106 income by a little under a fifth. Based on the average level this would amount to a reduction of £450k to 500k p.a. of s106 income. However, the proposal to set nil rates for developments above a 650 dwelling threshold, flats and in less viable areas will tend to mitigate this impact and mean this is not a straight-forward relationship. Additionally, experience suggests that where development viability is in question, the planning authority is often able to choose whether to prioritise s106 income or affordable housing.

5.12 Based on the CIL rates proposed, and as shown in table 1, from 2029/30 we expect circa £2.165m per annum in additional CIL income from N&C areas may be available for the Council, which will be allocated via the MTFP process to fund infrastructure in these areas. These figures are being reviewed for the upcoming MTFP. This takes into account that the Council is obliged to transfer 15% of CIL income from developments in an area (rising to 25% where a Neighbourhood Plan is in place) to the parish or town council.

5.13 These forecast amounts reflect the expectation that even before the Buckinghamshire Local Plan 2045 is adopted, the government's higher requirement

for housing will accelerate housing delivery, and that once CIL is in place, planning permissions for unallocated sites will be CIL liable. Once the new Local Plan is in place, most development in N&C areas by overall dwelling numbers will be on development sites of over 650 and will not be CIL liable. However, CIL income will still be generated from qualifying development on unallocated sites and other developments which are not nil rated.

5.14 Each year the Council is required to publish an Infrastructure Funding Statement; this includes sections on how CIL is to be used and Decision Making. It notes that the Council will be conscious of the broad relationship between schemes and development that generate CIL. In practice, CIL collected within the area of a particular Charging Schedule is spent within that same area (though this is not a statutory requirement). Examples of schemes funded during 2024/25 included environmental improvements, flood defences and CCTV upgrades. Additionally, under the CIL regulations up to 5% of CIL collected is used to cover CIL administration costs, minimising the burden to the Council of implementing the new CIL.

Table 1. Forecast Council CIL Income and s106 (N&C areas).

Financial Year	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
MTFP Forecast Council CIL Income (N&C) (£ m)	0	0	0	0	£0.336	£2.165
S106 Income (N&C) (£ m)*	£3.127	£3.281	£2.167** (Q1&Q2 only)	Not available	Not available	Not available

* Excludes Education – figures not available split by area. ** Estimated.

5.15 The proposed changes to the proposed Charging Schedule (compared to the consultation draft) would not materially reduce the amount of CIL expected to be collected as the majority of CIL income is generated by new residential development. As CIL income is collected, a portion will be passed to parish and town councils. This would be additional to any s106 contributions that might be agreed for parish facilities.

5.16 It is worth noting that options being considered as part of the new Local Plan for Buckinghamshire include planned growth in some areas at higher densities – this may imply a higher proportion of flatted developments. These may not be CIL liable (as the Viability Appraisal found exclusively flatted schemes to have higher costs and lower values). This has the potential to reduce CIL income below forecasted amounts relating to the N&C areas of Buckinghamshire over the forthcoming MTFP

period. More detailed modelling is being undertaken as part of the MTFP process following the publication of the Local Plan in July.

6. Head of Legal comment

6.1 The Head of Legal Services – Corporate has reviewed the report. *A draft Charging Schedule with evidence on infrastructure costs and other statutory documentation has been consulted upon in accordance with The Community Infrastructure Levy Regulations 2010 (as amended), the Council is now required to submit the documentation for examination. There are no legal implications in doing what is proposed.*

7. Section 151 Officer comment

7.1 The S151 Officer has read and noted the report.

8. Corporate implications

8.1 It is to be expected that the CIL would somewhat reduce land values, potentially reducing Council receipts from land sales.

8.2 The proposed decision does not raise issues of equality or data protection.

8.3 Members will be aware that the Council is currently developing a Local Plan for Buckinghamshire. It is important to note that this new CIL reflects the current, adopted, relevant plan – the VALP. It is not based upon the proposed Local Plan. It is however, not in conflict with proposed policies or assumptions behind the Local Plan viability appraisal. For clarity, CIL chargeable developments that are not included in the VALP but are newly allocated in the forthcoming Local Plan for Buckinghamshire will be liable to pay CIL.

9. Benefit and Impacts to Residents

9.1 Residents will benefit from additional funds being available for infrastructure; residents who develop/sell land may be affected by the introduction of the levy.

9.2 The introduction of a nil CIL rate for residential development that does not create a new dwelling would help protect householders from disproportionate financial liabilities that can arise due to procedural errors when claiming relief (they would not need to claim relief due to the nil CIL rate).

10. Next steps and review

10.1 Subject to approval by Cabinet the proposed Charging Schedule will be submitted for public examination by an independent examiner along with relevant material including the evidence published in support of the draft Charging Schedule and representations received. The timescale depends on the availability of an examiner, to be appointed by the Council.

10.2 At least four weeks prior to the public examination the Council will publish on its website the statement of modifications and notify all relevant parties of the changes and the arrangements for the examination. Subject to the Charging Schedule being supported by the examiner, Council will be recommended to adopt the final CIL Charging Schedule for N&C areas, possibly in early/mid 2027.

10.3 Once the new CIL Charging Schedule is adopted, CIL will be in place across Buckinghamshire. After that, a review will be undertaken to consider whether the Council should develop a new Countywide CIL Charging Schedule. Further training will be offered to members and parishes alongside the introduction of the new CIL.

11. Your Questions and Views

11.1 If you have any questions about the matters contained in this report, please contact the author of this report. If you have any views that you would like the cabinet member to consider, please inform the democratic services team by 5pm on Monday 12 October 2026. This can be done by email to democracy@buckinghamshire.gov.uk

12. Background papers

CIL consultation representations

13. Appendices

Appendix 1: Proposed Charging Schedule Buckinghamshire Council N&C Areas (with changes highlighted).

Appendix 2: Summary of Public Representations received in response to consultation on draft CIL Charging Schedule for N&C Areas of Buckinghamshire and Council Responses.

Appendix 3: CIL Payment Instalments Policy.

Appendix 4: GIH Select Committee 23.09.2026 Key Feedback table