

GUIDANCE FOR PARISH AND TOWN COUNCILS ON RECEIVING AND THE USE OF CIL FUNDS

Introduction

The Community Infrastructure Levy (CIL) was adopted by Full Council on 12 May 2015, with an implementation date of 18 May 2015. This means Wiltshire Council has now become a charging authority for CIL, and any planning decisions made on or after 18th May 2015 could be liable for a CIL contribution.

Charging authorities (Wiltshire Council) are required to pass a proportion of CIL receipts to Parish and Town Councils from developments that take place in their areas. This will be 15% of CIL receipts to relevant Parish and Town Councils that do not have a Neighbourhood Development Plan and will rise to 25% in areas with an adopted Neighbourhood Development Plan.

To prevent excessive amounts being paid, the payments to areas without a Neighbourhood Development Plan in place will be capped to £100 per council tax dwelling per financial year. This means that a Parish with 500 dwellings cannot receive over £50,000 of CIL receipts per financial year.

Annex A sets out the maximum amount that can be paid to each Parish and Town Council in Wiltshire who do not have a Neighbourhood Development Plan in place.

In areas that do have a Neighbourhood Development Plan the amount to be paid will be 25% with no cap and therefore, will not be shown on Annex A. Please note the Neighbourhood Plan must be *made* prior to the CIL monies being received by the local authority in order for the Town/Parish Council to benefit from the 25% levy payment.

How the funds will be paid

CIL receipts are to be paid to Parish and Town Councils on the following quarterly basis:-

- Paid in April to cover CIL monies received in the previous January – March;
- Paid in July to cover CIL monies received in the previous April – June;
- Paid in October to cover CIL monies received in the previous July – September;
- Paid in January to cover CIL monies received in the previous October – December.

Authorisation for the above payments will be requested in the first week of the Quarterly period to be paid. Once authorised the CIL team will send an email to each Parish / Town Council who are due to receive a payment within the quarterly period.

Payment will be made by BACS. If not already done, Please provide the bank account details of your Parish / Town Council to cilands106@wiltshire.gov.uk so that records can be updated to ensure prompt payment of CIL receipts.

How funds are to be spent

CIL Regulations state that this proportion of funds must be used *'to support the development of the local area by funding*

(a) The provision, improvement, replacement, operation or maintenance of infrastructure; or

(b) Anything else that is concerned with addressing the demands that development places on an area.'

This gives Parish and Town Councils considerable freedom to spend their proportion of CIL on things that address the impacts of developments on the area.

Examples include:

- Improvements to village hall
- New / improved play areas
- Provision of affordable housing
- Preparation of a Neighbourhood Development Plan (providing it addresses the demands that development places on the area)
- Planning Application Fees – monies can be used towards a planning application fee that relates to community proposals.

This is a wider definition of how Wiltshire Council can use CIL funds (restricted to infrastructure to support the development of the area). These wider spending powers allow the local community to decide what they need to help mitigate the impacts of development.

If a Parish / Town Council has failed to spend CIL funds paid to it within 5 years of receipt or has not applied the funds in accordance with the CIL Regulations, then Wiltshire Council can serve a notice on the Parish / Town Council requiring it to repay some or all of the receipts paid. Wiltshire Council will be required to spend any recovered funds in the Parish / Town Council's area.

Reporting

Parish and Town Councils that receive CIL must prepare an annual report detailing CIL funds received and spent.

To ensure transparency Parish and Town Councils must publish the following information each financial year:

- Total CIL receipts;
- Total expenditure;
- A summary of what the CIL was spent on;
- Total amount of receipts retained at the end of the reported year from that year and previous years.

Reports can be combined with reports already produced by Parish and Town Councils and should be placed on your websites and a copy of the report should be sent to the following email address at Wiltshire Council Cilands106@wiltshire.gov.uk

Please note that the initial CIL payment due may be subject to change if it is subsequently determined that the development is deemed to be entitled to self-build exemption and/or social housing exemption. This may depend on a change in the assumption of liability.

As the developer has 3 years to implement a planning permission and the large CIL Liabilities can take up to 2 years to be paid in full, please be aware it may take up to 5 years for all the of the CIL Liabilities to be paid and passed to the Town / Parish Councils.

CIL Regulations allow the Charging Authority (Wiltshire Council) to make and implement a CIL Liability Payments Policy which is shown in the table on the following page.

Wiltshire Council has the following CIL Payments Policy:

Total CIL Liability	Instalments	Payment Period
Up to £35,000	1	100% payable within 60 days of commencement of development
£35,000 - £250,000	3	30% payable within 60 days of commencement of development 35% payable within 180 days of commencement of development 35% payable within 360 days of commencement of development
£250,000 - £500,000	3	30% payable within 60 days of commencement of development 35% payable within 360 days of commencement of development 35% payable within 540 days of commencement of development
Over £500,000	3	30% payable within 60 days of commencement of development 35% payable within 420 days of commencement of development 35% payable within 660 days of commencement of development (or upon completion of development if earlier)

Further details

If you have any queries, please contact Community Infrastructure Levy Technical Support Officer by emailing cilands106@wiltshire.gov.uk.

Parish	No. of Dwellings	Max CIL/annum
Teffont Parish Council	132	£13,200
Tidcombe & Fosbury Parish Council	48	£4,800
Tidworth Parish Council	3752	£375,200
Tilshead Parish Council	147	£14,700
Tisbury Parish Council	1182	£118,200
Tockenham Parish Council	111	£11,100
Tollard Royal Parish Council	57	£5,700
Trowbridge Town Council	16282	£1,628,200
*Upavon Parish Council	546	£54,600
Upper Deverills Parish Council	156	£15,600
Upton Lovell Parish Council	83	£8,300
Upton Scudamore Parish Council	143	£14,300
West Ashton Parish Council	215	£21,500
West Dean Parish Council	101	£10,100
West Knoyle Parish Council	69	£6,900
West Lavington Parish Council	531	£53,100
West Overton Parish Council	296	£29,600
West Tisbury Parish Council	272	£27,200
Westbury Town Council	6839	£683,900
Westwood Parish Council	533	£53,000
Whiteparish	630	£63,000
Wilcot & Huish Parish Council	259	£25,900
Wilsford Parish Council	38	£38,000
Wilsford-cum-Lake Parish Council	53	£53,000
Wilton Town Council	2070	£207,000
Wingfield Parish Council	136	£13,600
Winsley Parish Council	886	£88,600
Winterbourne Parish Council	548	£54,800
Winterbourne Bassett Parish	71	£7,100
Winterbourne Stoke Parish Council	88	£8,800
Winterslow Parish Council	848	£84,800
Woodborough Parish Council	127	£12,700
Woodford Parish Council	209	£20,900
Worton Parish Council	265	£26,500
Wylve Parish Council	209	£20,900
Yatton Keynell Parish Council	354	£35,400
Zeals Parish Council	328	£32,800