

Summary and Analysis of Representations on the Modifications to the Revised Draft Charging Schedule

Consultation 31 May – 28 June 2017

Comment ID	Respondent	Modification comment relates to	Summary of Representation	Council's Response
CILEX01	Cllr Paul Harvey on behalf of the Labour Group CILEX01	Mod 6	Manydown is the largest residential site within the adopted Local Plan. We would like to make the Examiner aware of evidence produced by Basingstoke & Deane Borough council that was received after the modifications were agreed. We are concerned that the CIL rate being proposed for Manydown will seriously jeopardise the council's ability to deliver a development that complies fully to its own affordable housing local plan policies both in terms of absolute % of affordable housing delivered and the required tenure split.	The viability evidence applies 40% affordable housing with a tenure mix of 70% affordable rent and 30% shared ownership housing in accordance with policy CN1. The results indicate that CIL is viable at the levels proposed.
CILEX02	Natural England	-	On the draft R123 list, under the Green Infrastructure section, can I recommend that the wording for the following entries under the Exclusion column be modified to read as below: "Specific habitat creation or restoration and their long-term management secured through S106 and required to make the development acceptable" "On-site provision of open space (or in the vicinity of the site) and their long-term management secured through S106 and required to make the development acceptable"	Agree changes to the draft Reg 123 list which will be addressed when the approach to CIL is adopted.

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CILEX03	Bidwells on behalf of The Manydown Company Ltd	-	In the absence of a full response to our earlier comments made on behalf of The Manydown Company Ltd (TMCL), we write to request that we are heard by the examiner to present our comments orally. The matters raised in our previous response dated 26 September 2016 remains relevant.	A full response was provided to all representations made on the Revised Draft Charging Schedule within the Regulation 19(1)(b) statement, which is located at appendix 12 of the Statement of Consultation (CD05) of the examination library. The response to comments made by Bidwells on behalf of the Manydown Company Ltd is on pages 91-95.
CILEX03	Bidwells on behalf of The Manydown Company Ltd	Mod 6	Whilst the Statement of Modifications proposes a reduction from £60/sqm to £50/sqm at Zone 2 – Manydown to reflect the increased assumptions for transport-related infrastructure and the cost of providing the Country Park as set out in the February 2017 briefing note, we continue to object to the Zone 2 charge and the evidence base that underpins it.	No new points raised. A full response was provided to previous representations within the Regulation 19(1)(b) statement, which is located at appendix 12 of the Statement of Consultation (CD05) of the examination library. The response to comments made by Bidwells on behalf of the Manydown Company Ltd is on pages 91-95. No alternative CIL rate for Manydown is proposed, nor evidence to support it.
CILEX03	Bidwells on behalf of The Manydown Company Ltd	-	The Draft May 2017 Regulation 123 List continues to set out the infrastructure that is excluded and will not be funded by the Levy, reinforcing the issue that the sensitivity testing undertaken by Three Dragons does not reflect the full costs of delivering the Manydown allocation.	The viability assessment takes into account the infrastructure costs that Manydown development will be required to support, based on the Council's infrastructure planning work. The site infrastructure/development costs modelled for Manydown total £142.7m, made up of £51.4m external works, £22.7m opening up, £5m general s106 and £63.6m specific s106. This is £42,000 per dwelling. Bidwells have not identified costs that have not been taken into account (save the point about the country park shown later).

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CILEX04	Kingsclere Parish Council	-	No specific comment on the modifications but must ensure there is a link between the infrastructure proposed by the Neighbourhood Plan and the Reg 123 list and ensure agreement between the parish community and borough council about what infrastructure is needed. Council should clearly define infrastructure projects planned to be delivered and their funding streams should be clear reporting of the Borough Council's CIL spend to ensure visibility of how this is being spent in the Parish.	Noted. The Borough Council is currently working on an approach to prioritising future CIL spend and the process for passing the neighbourhood fund to the relevant Parish Council. Parish Councils are being encouraged to consider future CIL spend in developing their Neighbourhood Plans, in order that this reflects the needs of the community.
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	Full viability appraisals for the strategic sites should be made available to understand the assumptions and their values.	These have now been published on the Council's website and are reference EV03.01 and EV04.01 to EV04.42. These can be viewed at: www.basingstoke.gov.uk/cil-exam
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	Appears that the dwelling size and mix has changed significantly between the 2015 and 2016 studies, which applies an uplift in market house sizes, particularly 3, 4 and 5 bed homes. While we appreciate the adjustments are probably in response to the nationally described space standards, the assumed sizes are too high and too close to the upper range of each band of 2-3 storey homes, and the 5 bed homes are beyond the upper limit. Given affordability issues and the push to maximise development potential of land, many housebuilders keep to the lower end of the range for space standards.	Account has been taken of the approach taken in the Nationally Described Space Standards as well as a review of the floor areas of dwellings within local developments. The market consistently provides dwellings above the national standards for detached houses. The dwelling sizes and mixes used for the Golf Course provide 3,209 sq m build floorspace per net ha (including market and affordable housing, at 35 dph). This is well within industry standards (15,000-16,000 sqft/acre) and VOA standards (3,937 sq m/net ha - ISBN 978-1-4098-4756-4 2015). Therefore, the overall mix and size of dwellings in the viability assessment takes a cautious approach to the quantity of

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				development on this site and a well-designed scheme may be able to maximise values by adding more floorspace. The other strategic sites are assumed to be built at 30 dph and the built floorspace at this density is 2,898 sq m/net ha – again well within industry standards.
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	The share spaces in apartments are more likely to amount to 15% than the 10% applied in the viability study. An 85% gross to net ratio for apartments is more appropriate than a 90% ratio. 85% has been used in a number of other CIL viability assessments. The impact of using this assumption would have a significant impact on the overall GDV of the site as 40 units (4%) are assumed to be flats.	The flats modelled for the Golf Course are assumed to be low rise (1-2 storeys) with ground floor flats likely to have access at ground level. This approach has little requirement for circulation space and on this basis 10% is a generous allowance. No evidence has been made available to suggest that the allowance should be higher. Elsewhere in the viability assessment, the 3-5 storey town centre flats use 15% circulation space – see Para 2.2.on page 16 of the Viability Study
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	Modelling of the site by the landowners indicates that in the region of 300 homes would need to be 1 and 2 bed. There is some uncertainty as to whether 1,000 homes can be accommodated, given the number of 3, 4 and 5 bed homes assumed.	Noted. This will need to be considered in more detail as the relevant Supplementary Planning Document (SPD) is prepared and masterplanning undertaken to inform a future planning application. The housing mix for the strategic sites was formulated by taking into account the expected need arising in the future and on submitted planning applications.
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	Benchmark land value (BLV) of £400,000 per hectare for greenfield sites is likely to underestimate the cost of bringing land forward for development. As the BLV is based on 20 times agricultural land value, an agricultural land values are now in the region of £25,0000 per hectare, a more appropriate BLV is £500,000 per hectare. This would increase the value of	The Three Dragons approach to establishing BLVs is set out in annex 4 of the Viability Assessment. This includes reference to the HCA guidance that land values for strategic sites are 10-20 times agricultural values. The generous benchmark of £400,000/ha remains at the top of this range, as

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			the golf course by £4.7m, having a significant impact on viability.	discussed at the July 2015 developer workshop. It is important to note that the benchmark land value is an estimate of the <i>lowest</i> price a landowner may accept and does not preclude developments being able to afford to pay more for land in some cases. The BLV for greenfield sites has been established with reference to the previous viability study, the developer workshop, and BLVs from surrounding authorities' viability studies. The council sought land titles from a range of greenfield sites that landowners may consider have development potential, and although the availability of data on land transactions is limited, this search did not justify a higher BLV for greenfield sites. The benchmark land values were part of the viability evidence tested and found sound at the Local Plan examination in 2015.
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	The infrastructure costs outline in the Infrastructure Delivery Plan (May 2017) are higher than those modelled in the Viability Study (March 2016) in a number of areas. There are also some infrastructure requirements completely missing from the viability study such as crossing points between the Golf Course and Hounsome Fields and Gypsy and Traveller provision. The Viability Study applies infrastructure costs £1.7million lower than those in the Infrastructure Delivery Plan.	The council has responded to each individual point below.
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	Pitches/plots for Gypsies and Travellers not costed within the Viability Study but is a policy requirement of SS3.11.	Gypsy and Traveller provision has been excluded from the viability study because any site would have some commercial value (and may be able to attract HCA funding). Therefore it has been assumed to be neutral

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				in cost/income terms and has been excluded from the land budget and treated as value neutral.
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	The Viability Study has modelled community centres and sports facilities at a cost of £400,000 higher than contained within the IDP.	The reason for the difference is that the IDP takes into account the obligations towards community centres and on-site provision of a MUGA which were secured through the Hounsome Fields Section 106 Agreement; whereas the viability study was undertaken prior to planning permission being granted at Hounsome Fields. This has, in effect, reduced the level of planning obligations payable by the Golf Course site.
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	Highway improvement works to the A30 corridor costs in the IDP are £1.2million higher than was modelled in the viability study.	This is because the IDP identifies the cost of the required infrastructure upgrade, however these will not be wholly attributable to the Golf Course site. As planning obligations have to meet the three tests set out in Regulation 122, one of which is "fairly and reasonably related in scale," the viability study has assumed that the Golf Course will only pay a proportionate contribution towards the mitigation of the A30 junctions. These assumptions were established through discussion with the local highway authority.
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	Walking and cycling costs of £159,450 have been identified in the IDP but not in the viability study. Also crossing points which are a policy requirement have not been factored in as a development cost.	Walking, cycling and crossing costs were factored into the transport costs, based on discussions with the local highway authority. The cycle route 5 that is referred to in the IDP is based on work undertaken by WSP on behalf of the Borough Council. It should be noted that agreement will need to be reached on an appropriate means of meeting the need to provide cycle access to the town centre as the site comes forward. However,

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				in respect of the Hounsome Fields application and associated planning application, the draft legal document (as currently worded) seeks the provision of funding towards the cost of part of the route.
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	The open space and allotment costs are lower in the viability study than in the IDP.	The main reason for the difference in costs is because the viability study factors in the cost of equipped play through the residual S106 of £1500 per dwelling and then explicitly adds the other open space and allotment costs which total £2.47million. The value of the equipped play is £336k. The IDP amalgamates all of these costs. There will also be an element of updating leading to higher costs in the more recent IDP. It is worth noting that the costs in the IDP are based on the council's standard costs for laying out these open spaces, however the council expects open space, allotments and equipped play to be provided on site by the developer and they may be able to achieve economies.
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	The cost of the financial contribution from the Golf Course site towards a 3 form entry school has decreased between the viability study and the IDP by £700k. Additionally the cost of providing a school at £8.99million is at the lower end of the range provided by the Education Funding Agency.	The council uses the "Hampshire County Council Developer Contributions towards Children's Services Facilities" Guidance which sets out the cost of new schools and school expansions to calculate the level of financial contributions. HCC have experience of delivery schools and this guidance is updated regularly according to build costs. Recently the costs of building schools has decreased as set out in their research paper National School Delivery Cost Benchmarking

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				Primary, Secondary & SEN Schools. This decrease in costs will strengthen the viability of development on the Golf Course.
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	Nursery costs have been identified in the IDP but not factored into the viability study.	Nurseries are funded privately, not by the developer.
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	National research on providing serviced plots should be in range of £17,000 to £23,000. Golf course costs from viability assessment are £17,334 at the lower end of range, and this was five years back and should be around £19,000 to £25,000 now.	<p>The site infrastructure/development costs modelled for the Golf Course total £33.2m, made up of £14.4m external works, £5.7m opening up, £1.5m general s106 and £11.6m specific s106. This is £33,200 per dwelling, which is substantially above the figures suggested in the representation. The figures in the representation appear to originate from Viability Testing Local Plans 2012 and we note that this document also states that "The planning authority should include appropriate average levels for each type of site unless more specific information is available". For the Basingstoke and Deane strategic sites more specific information is available and so it has therefore been used.</p> <p>Equivalent figures for the other sites are: Manydown £42,000/dwelling Hounsme Fields £40,200/dwelling East of Basingstoke £37,800/dwelling Upper Cufaude Farm £33,600/dwelling</p>
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	15% external works is considered appropriate.	Noted.

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CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	£1,500 for residual s106 is too low for strategic sites, with South Oxfordshire assuming £10,000 per dwelling. Question whether 8.65% of development costs is sufficient.	The residual/general s106 of £1,500/dwelling is to take account of general site mitigation (such as children's play, localised transport mitigation etc.). However, this is in addition to the costs allowed for specific infrastructure requirements for the Golf Course (£11,620 per dwelling), taking the total to £13,120 per dwelling, exceeding the respondent's comparators. The council feels this approach is robust as it takes account of the bespoke policy requirements of the Golf Course while allowing for a residual S106 as well. Furthermore, different authorities take very different approaches to the way development costs are handled in area wide viability testing, including the use of CIL to pay for some infrastructure.
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	Planning Obligations SPD seeks employment / training costs, which are not factored in.	These obligations are not considered to be costly and are more about giving local people the opportunity to gain skills and experience during the construction phase, which is unlikely to incur a cost to the developer. One of the local colleges provide vocational training in construction and it is suggested that connections should be made in this respect to secure training opportunities for local people.
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	Contingency should be included and is standard practice, recognised in RICS guidance and a further 5% should be factored in. Do not accept the use of buffers, which should only be applied to the end result.	Neither Planning Policy Guidance and Viability Testing Local Plans 2012 require contingency to be included in area-wide viability studies. Instead practitioners are urged not to set policy on the margins of viability and to make use of a 'buffer' (PPG). The CIL viability testing for Basingstoke and Deane follows the PPG and Viability Testing Local Plans guidance and this approach has

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				<p>been accepted at CIL examinations (e.g. Teignbridge, East Devon and Taunton). The RICS guidance does not prescribe what allowances should be made for contingency and is directed at site specific appraisals based on detailed plans, costs and risks. By contrast, CIL viability strategic studies are instead required to use '<i>appropriate available evidence</i>' and '<i>draw on existing data wherever it is available</i>' (PPG). Logically it is not appropriate to include contingency for an area wide study as it only takes account of cost increases and has no recognition of cost decreases.</p> <p>It is also useful to consider how build costs are sourced and used overall. The CIL Viability Study for Basingstoke and Deane uses BCIS 5 year median and adds 15% for external works, while similar studies elsewhere may use lower base build costs for large scale developments and lower external works e.g. 10%.</p>
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	Interest costs have reduced through each viability assessment. However, the assumed rates are now too low, taking into account Brexit, with decreasing levels of mortgage activity and should be revised up to 6.5-7%.	<p>The current base rate has not been considered too low by the Bank of England. The guidance is clear that '<i>Current costs and values should be considered when assessing the viability of plan policy</i>' (PPG) and that this means that speculation about future changes to finance rates has no part in this assessment. It also means that the finance rates used should exclude any inflation allowances that may be part of headline finance rates. Separately we are aware that volume housebuilders will obtain finance at rates</p>

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				significantly below the generous 6% used here.
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	The build programme is overly optimistic and should be reduced from around 150 per year to around 108 – 144 per year.	The build programme reflects the approach set out in the Borough Council's Housing Land Supply.
CILEX05	Boyer Planning on behalf of Basingstoke Golf Course	-	BCIS inflation rates have not been incorporated into the viability assessment.	Three Dragons to respond The guidance is clear that ' <i>Current costs and values should be considered when assessing the viability of plan policy</i> ' (PPG) and therefore we have not allowed for changes to costs or values in the CIL viability study. A separate sensitivity testing exercise has been undertaken which demonstrates the impact of changed build costs and values – using available forecasts
CILEX06	West Berkshire Council	-	Wish to see the Borough Council's response to previous comments on the draft R123 list. This was set out in the response to the draft Planning Obligations SPD in Sept 2016 and sought a reference to ensuring liaison with neighbouring authorities outside of Hampshire on infrastructure requirements where there may be an impact and more specifically in relation to highways in adjoining West Berkshire	Noted. The SPD will be updated to address this concern when it is adopted.
CILEX07	Basingstoke and Deane Borough Council as	Mod 6	A greenfield, strategic site benchmark of £400,000 per gross hectare, which is approximately 20 times the agricultural value has been adopted. A benchmark land value of £2m is allocated to the Country Park, reflecting only agricultural value. In effect, this increases the	Noted that the general approach to valuing the Manydown development on the basis of greenfield strategic land is appropriate.

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	leaseholder of Manydown		<p>Benchmark Land Value for the site, including the Country Park, to c £75.4m.</p> <p>Whilst the general approach in valuing the Manydown development on the basis of greenfield strategic land is appropriate, this has valued the land for the Country Park in isolation and without regard to its consequences for the value of Manydown. This approach does not address the essential matter, which is the linkage between the land for the Country Park and the adjacent site, Manydown, and the critical importance of it for the development of Manydown.</p> <p>This ignores the fact that exclusion of the Country Park from the validated planning application for Manydown would materially reduce the scale of development elsewhere within the site and would adversely impact on achievable values and deliverability.</p> <p>We consider that an alternative approach would be to apply a rate of £400,000/hectare to the total site area, which gives a benchmark land value of c £123.6m.</p> <p>The effect of the adopted approach, in our view, is to enhance the viability of the scheme.</p>	<p>The council has sought independent advice on the value of the country park, which concludes that as agricultural land it is valued at £2million and as a country park, it is valued at less than £1million, as reported to Councillors in April 2017. It would be inappropriate to apply the £400,000 per hectare benchmark to the country park because it has no development potential, is allocated in the Local Plan as a country park, falling outside of the defined Settlement Policy Boundary and has restrictive covenant applied to it, which limits future use of the land.</p>
CILEX07	Basingstoke and Deane Borough Council as leaseholder of Manydown	Mod 6	<p>The viability testing includes an allowance for the costs of delivering large scale development at Manydown. It has adopted c £22.6m, based on £200,000/ha (equivalent to £6,650 per plot assuming 3,400 units). This figure is significantly below the figure previously advised to the Council, acting as joint leaseholder by its specialist cost consultant, which is currently estimated to be in the order of £108m.</p> <p>A cost for s106 payments of £58.6m (£17,235 per plot assuming 3,400 units) in the 2016 calculation has been</p>	<p>The site infrastructure/development costs modelled for Manydown total £142.7m, made up of £51.4m external works, £22.7m opening up, £5m general s106 and £63.6m specific s106. This is £42,000 per dwelling, and is substantially above the £108m noted in the representation. Manydown has been modelled with higher costs than the other strategic sites on a per dwelling basis which is why the CIL rate proposed is lower than elsewhere.</p>

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			applied. We note that an additional £9.325m for transport cost is now included within the updated Three Dragons briefing note, February 2017. This increases the figure to £67.925m (£19,978 per plot assuming 3,400 units). This figure is significantly below the level currently being adopted by the Councils as leaseholders of Manydown, based on specialist cost advice, of £108m which is also verifiable through discussions with the local Highways Authority.	Equivalent figures for the other sites are: Golf Course £33,200/dwelling Hounsome Fields £40,200/dwelling East of Basingstoke £37,800/dwelling Upper Cufaude Farm £33,600/dwelling
CILEX07	Basingstoke and Deane Borough Council as leaseholder of Manydown		<p>We do not believe that the DCLG Guidance on how to assess the value of strategic sites for CIL has been fully followed, all appropriate available evidence has not been considered, and all development costs have not been taken into account.</p> <p>In the context of the areas highlighted, the application of a buffer is not a relevant or appropriate response when the resultant Residual Land Valuation calculation is demonstrably below the Benchmark Land Valuation.</p>	<p>The assessment clearly includes appropriate development costs (see above) and is compliant with PPG and Viability Testing Local Plans.</p> <p>PPG requires that a buffer is used in area wide viability studies and a generous 43% buffer is used for Manydown.</p> <p>The respondents have not provided an assessment or other evidence demonstrating that residual land value is below the benchmark land value.</p>
CILEX08	Hampshire County Council as leaseholder of Manydown	Mod 6	<p>A greenfield, strategic site benchmark of £400,000 per gross hectare, which is approximately 20 times the agricultural value has been adopted. A benchmark land value of £2m is allocated to the Country Park, reflecting only agricultural value. In effect, this increases the Benchmark Land Value for the site, including the Country Park, to c £75.4m.</p> <p>Whilst the general approach in valuing the Manydown development on the basis of greenfield strategic land is appropriate, this has valued the land for the Country Park in isolation and without regard to its consequences for the value of Manydown. This approach does not address the essential matter, which is the linkage</p>	<p>Noted that the general approach to valuing the Manydown development on the basis of greenfield strategic development land is appropriate, although HCA guidance states 10-20 time agricultural values.</p> <p>The council has sought independent advice on the value of the country park, which concludes that as agricultural land it is valued at £2million and as a country park, it is valued at less than £1million, as reported to Councillors in April 2017. It would be inappropriate to apply the £400,000 per hectare benchmark to the country park</p>

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			<p>between the land for the Country Park and the adjacent site, Manydown, and the critical importance of it for the development of Manydown.</p> <p>This ignores the fact that exclusion of the Country Park from the validated planning application for Manydown would materially reduce the scale of development elsewhere within the site and would adversely impact on achievable values and deliverability.</p> <p>We consider that an alternative approach would be to apply a rate of £400,000/hectare to the total site area, which gives a benchmark land value of c £123.6m.</p> <p>The effect of the adopted approach, in our view, is to enhance the viability of the scheme.</p>	<p>because it has no development potential, is allocated in the Local Plan as a country park, falling outside of the defined Settlement Policy Boundary and has restrictive covenant applied to it, which limits future use of the land.</p>
CILEX08	Hampshire County Council as leaseholder of Manydown	Mod 6	<p>The viability testing includes an allowance for the costs of delivering large scale development at Manydown. It has adopted c £22.6m, based on £200,000/ha (equivalent to £6,650 per plot assuming 3,400 units). This figure is significantly below the figure previously advised to the Council, acting as joint leaseholder by its specialist cost consultant, which is currently estimated to be in the order of £108m.</p> <p>A cost for s106 payments of £58.6m (£17,235 per plot assuming 3,400 units) in the 2016 calculation has been applied. We note that an additional £9.325m for transport cost is now included within the updated Three Dragons briefing note, February 2017. This increases the figure to £67.925m (£19,978 per plot assuming 3,400 units). This figure is significantly below the level currently being adopted by the Councils as leaseholders of Manydown, based on specialist cost advice, of £108m which is also verifiable through discussions with the local Highways Authority.</p>	<p>The site infrastructure/development costs modelled for Manydown total £142.7m, made up of £51.4m external works, £22.7m opening up, £5m general s106 and £63.6m specific s106. This is £42,000 per dwelling, and is substantially above the £108m noted in the representation. Manydown has been modelled with higher costs than the other strategic sites on a per dwelling basis which is why the CIL rate proposed is lower than elsewhere.</p> <p>Equivalent figures for the other sites are: Golf Course £33,200/dwelling Hounsme Fields £40,200/dwelling East of Basingstoke £37,800/dwelling Upper Cufaude Farm £33,600/dwelling</p>

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CILEX08	Hampshire County Council as leaseholder of Manydown	Mod 6	<p>We do not believe that the DCLG Guidance on how to assess the value of strategic sites for CIL has been fully followed, all appropriate available evidence has not been considered, and all development costs have not been taken into account.</p> <p>In the context of the areas highlighted, the application of a buffer is not a relevant or appropriate response when the resultant Residual Land Valuation calculation is demonstrably below the Benchmark Land Valuation.</p>	<p>The assessment clearly includes appropriate development costs (see above) and is compliant with PPG and Viability Testing Local Plans.</p> <p>PPG requires that a buffer is used in area wide viability studies and a generous 43% buffer is used for Manydown.</p> <p>The respondents have not provided an assessment or other evidence demonstrating that residual land valuation is below the benchmark land value.</p>