

## S18 Board Direction BD-015677-24 ABP-317641-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 29/02/2024.

## The Board determined that

- the site was a vacant site within the meaning of the Urban Regeneration and Housing Act, 2015, as amended, and
- the amount of the levy has been incorrectly calculated,

for the following reasons and considerations.

## **Reasons and Considerations**

Having regard to:

- (a) The information placed before the Board by the Planning Authority in relation to the entry of the site on the Vacant Sites Register,
- (b) The grounds of appeal submitted by the appellant,
- (c) The report of the Planning Inspector,
- (d) the need for housing in the area, the site is suitable for the provision of housing as demonstrated by the residential land use zoning for the area, and that insufficient reason is put forward to cancel entry on the Vacant Sites Register,
- (e) That the majority of the site is and was vacant/idle for the period concerned,
- (f) The amount of the levy has been incorrectly calculated, as 7% of the site value, being €450,000 in 2022, is €31,500 (and not €32,500 as indicated in the Notice of Demand),

(g) There has been no change in the ownership of the site during the period concerned, 1st January 2022 to 31st of December 2022, the Board is satisfied that the site was a vacant site for the year 2022 but the amount of the levy has been incorrectly calculated. The demand for payment of the vacant site levy under Section 15 of the Urban Regeneration and Housing Act 2015 is, therefore, amended.

The Board considered that it is appropriate that a notice be issued to the planning authority who shall

- amend the demand for payment of the Vacant Site Levy with the revised amount being €31,500.

**Board Member** 

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Date: 01/03/2024