

An
Bord
Pleanála

S18 Board Direction
BD-019866-25
ABP-319338-24

The submissions on this file and the Inspector's report including the response to the Section 132 request received 24th of March 2025 were considered at a Board meeting held on 03/06/2025.

The Board determined that the amount of the levy for the period concerned, 1st January 2023 to 31st December 2023, 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 Inspectors report, and
- (d) The response of the planning authority to the Section 132 request for additional information confirming the date of the valuation of the property on which the vacant site levy was calculated, to be in the year 2019.

The Board in accordance with Section 18(3) of the Urban Regeneration and Housing Act 2015, as amended, hereby determines that the above site was a vacant site within the meaning of that Act in the year 2023 and on the date of the appeal.

However, the Board in accordance with Section 16(1)(b) and Section 18(4) of the Urban Regeneration and Housing Act 2015, as amended, has determined that the amount of the levy has been incorrectly calculated based on a valuation that has not been determined at least once every three years as required by Section 12(1) of the Urban Regeneration and Housing Act 2015. The initial valuation, confirmed as dated 29th July 2019 by the planning authority and notified to the owner on 4th September 2019, has not been updated.

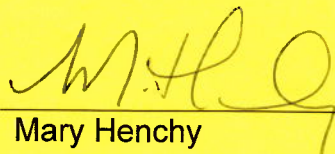
The Board noted the Inspector referenced Section 12(1) of the Act, but in not accepting the Inspector's recommendation to confirm the levy, the Board was not satisfied the levy had been correctly calculated on an updated valuation of the property.

The Board considered that it is appropriate that a notice be issued to the planning authority who shall amend the demand for payment to Zero.

Note:

The Board noted the planning authority's submission including the sale price of the property and the view that the levy should not be punitive. The Board noting the wording of the legislation did not concur with the planning authority that it has the discretion to use anything other than a market value determined in accordance with Section 12 of the Act when arriving at the amount due.

Board Member


Mary Henchy

Date: 05/06/2025