

An
Bord
Pleanála

S18 Board Direction BD-018294-24 ABP-319523-24

The submissions on this file and the Inspector's report were considered at a Board meeting held on 15/11/2024.

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 correctly calculated in respect of the vacant site,

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 submission from the Planning Authority to this appeal,
- (d) The report of the Inspector,
- (e) The Urban Regeneration and Housing Act 2015 (as amended),
- (f) Statutory Instrument SI No. 374 of 2018

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

The Board did not concur with the Inspector's recommendation, for the following reason. The Urban Regeneration and Housing Act 2015, Section 18, the grounds for an appeal against the demand for payment of levy are:

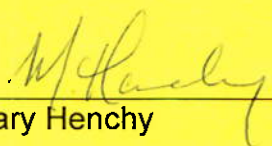
- (a) the site was no longer a vacant site on 1 January of the year concerned, or
- (b) the amount of the levy has been incorrectly calculated in respect of the site by the planning authority

It is (b) that is relevant in this case, the site being vacant is not being contested.

Section 13 of the Act, Appeal of market value determination, including Section 13 (8) is a matter for the owner of the vacant property, the Tribunal and the Local Authority not the Board.

Therefore, in this case the relevant valuation is, as stated by the Planning Authority, the valuation of the site effective from the 1st of May 2019, €4,500,000. The 2020, 2021 and 2022 Vacant Site Levy is based on 7% of this market value. The Board therefore determined that the amount of the levy had been correctly calculated as the vacant site levy is for 2022.

Board Member


Mary Henchy

Date: 22/11/2024