

An  
Bord  
Pleanála

**S18 Board Direction  
BD-019270-25  
ABP-321547-24**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 24/03/2025.

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, for the following reasons and considerations.

**Reasons and Considerations**

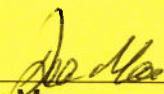
Having regard to:

- a) The information placed before the Board by the Planning Authority in relation to the entry of the site on the Vacant Sites Register, the issuing of the demand for payment for the year 2023.
- 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) The majority of the site is and was vacant/idle for the period concerned,
- f) The amount of the levy has been correctly calculated at 7% of the site value in 2023,

- g) There has been no change in the ownership of the site during the period concerned, 2023, the Board is satisfied that the site was a vacant site for the years concerned and the amount of the levy has been correctly calculated.

The demand for payment of the vacant site levy under Section 15 of the Urban Regeneration and Housing Act 2015 is, therefore, confirmed.

**Board Member**

  
Declan Moore

**Date:** 24/03/2025