

An
Coimisiún
Pleanála

S18 Direction
CD-022355-26
ACP-323474-25

The submissions on this file and the Inspector's report were considered at a meeting held on 14/11/2025, 12/01/2026 and the 17/07/2026.

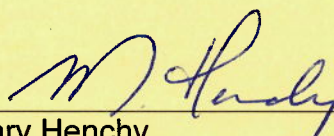
The Commission determined 2:1 that

- 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.

Planning

Commissioner:


Mary Henchy

Date: 28/07/2026

DRAFT WORDING FOR ORDER

Reasons and Considerations

Having regard to:

- The information placed before the Commission by the Planning Authority in relation to the entry of the site on the Vacant Sites Register including the site valuation and the levy calculation and charge,
- The grounds of appeal submitted by the appellant,

- (c) The report of the Planning Inspector,
- (d) That the majority of the site is and was vacant/idle for the period concerned,
- (e) There has been no change in the ownership of the site during the period concerned, 2024,
- (f) That the notice issued under Section 12(4) of the Urban Regeneration and Housing Act 2015, (Amended 2018), dated 14/2/2025 advised the landowner of the updated market value that pertained to the property in October 2022 and their right to appeal this valuation,
- (g) The information on the Demand for Vacant Site Levy Notice for the year 2024 dated the 28th of July 2025,
- (h) The further responses received from the planning authority dated the 9th of March 2026 and the appellant on the 27th March 2026,

The Commission is satisfied that the area of land continued to be a Vacant Site as defined by section 5(1)(b) of the Urban Regeneration and Housing Act 2015 (as amended) on the 21st August 2025, the date on which the appeal was made. However, the Commission is not satisfied that the amount of the levy has been correctly calculated in respect of the site by the planning authority for the year concerned. In accordance with Section 18(4) of the Urban Regeneration and Housing Act 2015 (as amended), this should be corrected. The demand for payment of the vacant site levy as calculated by the planning authority under section 15 of the Urban Regeneration and Housing Act 2015, as amended, should, therefore, be amended to €70,000 which is 7% of the market value €1,000,000.

The Commission considers that it is appropriate that a notice be issued to the planning authority to amend the levy on the Demand for Payment Notice to €70,000.

Note:

On consideration of the totality of the information on file the Commission were satisfied that the property owner when notified of the updated marked value in 2025 was advised that, the updated determination of market value pertained to October 2022 and, that they could appeal that valuation to the Valuation Tribunal. The Commission concurred with the Inspector that based on the facts of the case the approach taken by the planning authority was reasonable.