

An  
Bord  
Pleanála

## Board Order ABP-319523-24

**Urban Regeneration and Housing Act 2015**

**Planning and Development Acts 2000 to 2022**

**Planning Authority: Dublin City Council**

**Planning Register Reference Number: VS-0797-24**

**Appeal** by RGRE J & R Valerys Limited care of William Fry of 2 Grand Canal Square, Dublin in accordance with section 18 of the Urban Regeneration and Housing Act 2015, as amended, against a demand for payment of vacant site levy issued by Dublin City Council on the 15<sup>th</sup> day of March 2024 in respect of the site described below.

**Description:** Site at junction of Appian Way, Dublin 6 and Leeson Street Upper, Dublin 4 (adjacent to Number 1 Leeson Village).

### Decision

The Board in accordance with section 18(3) of the Urban Regeneration and Housing Act 2015, as amended, and based on the reasons and considerations set out below, hereby determines that the above site was a vacant site within the meaning of that Act, 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,
- (c) the submission from the planning authority relating to this appeal,
- (d) the report of the Planning Inspector,
- (e) the Urban Regeneration and Housing Act 2015 (as amended),
- (f) Statutory Instrument SI No. 374 of 2018

the Board considers 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, states that the grounds for an appeal against the demand for payment of levy are:


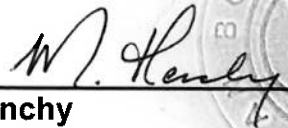
- (a) the site was no longer a vacant site on 1 January of the year concerned,  
or
- (b) the amount of the levy has been incorrectly calculated in respect of the site by the planning authority.

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 1<sup>st</sup> day 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.



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**Mary Henchy**

**Member of An Bord Pleanála**

**duly authorised to authenticate  
the seal of the Board.**

Dated this 27<sup>th</sup> day of November 2024