

An
Coimisiún
Pleanála

Commission Order
ACP-323472-25

Urban Regeneration and Housing Act 2015

Planning and Development Act 2000, as amended

Planning Authority: Limerick City and County Council

Planning Register Reference Number: VS-032-17

Appeal by Thanos Securities Limited 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 Limerick City and County Council on the 28th day of July 2025, in respect of the site described below.

Description: 34-41 Catherine Street, Limerick.

Decision

The Commission 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 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 in respect of the vacant site.

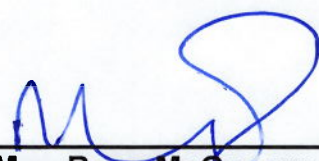
Reasons and Considerations

Having regard to:

- (a) 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;
- (b) 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, 2023;
- (f) that the notice issued under Section 12(4) of the Urban Regeneration and Housing Act 2015, (Amended 2018), dated the 14th day of February 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 2023 dated the 28th day of July 2025; and
- (h) the further responses received from the planning authority dated the 9th of March 2026 and from the appellant on the 27th day of March 2026 with respect to appeal reference number ACP-323474-25,

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 day of 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.


MaryRose McGovern

**Planning Commissioner of An Coimisiún
Pleanála duly authorised to authenticate
the seal of the Commission.**

Dated this 31st day of July 2026.