



An
Bord
Pleanála

Inspector's Report ABP-310068-21

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| Type of Appeal | Appeal against a Section 18 Demand for Payment. |
| Location | Churchfields, Ashbourne, Co. Meath. |
| Planning Authority | Meath County Council. |
| Planning Authority VSL Reg. Ref. | VS-MH-0030. |
| Site Owner | St. Finian's Diocesan Trust. |
| Planning Authority Decision | Charge Levy. |
| Date of Site Visit | 22 December 2021. |
| Inspector | Stephen Rhys Thomas. |

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1.0 Introduction

- 1.1. This appeal refers to a Section 15 Notice of Demand for Payment of Vacant Site Levy issued by Meath County Council, stating their demand for a vacant site levy for the year 2020 amounting to €105,000 for a vacant site at Churchfields, Ashbourne, Co. Meath, and identified as reference number VS-MH-0030. The notice was issued to St. Finian's Diocesan Trust and dated 30 March 2021. The owner St. Finian's Diocesan Trust has appealed the Demand for Payment Notice issued pursuant to Section 15 of the Urban Regeneration and Housing Act.
- 1.2. A valuation pertaining to the site was issued by Meath County Council on the 30 July 2019. The value of the subject site is stated to be €1,500,000.
- 1.3. A Notice of Proposed Entry on the Vacant Sites Register was issued to St. Finian's Diocesan Trust on the 2 November 2018. On the 14 December 2018, the Notice of Entry on the Vacant Sites Register was issued to St. Finian's Diocesan Trust. This section 7(3) notice was not appealed to the Board.

2.0 Site Location and Description

- 2.1. The subject site lies to the south west of the town centre of Ashbourne, Co. Meath. The wider area comprises a recently developed residential area with a significant number of homes completed and occupied. The site lies to the south of Killeglan Old Cemetery. The subject site currently comprises a large area of flat land, temporarily fenced off for the most part and with no apparent use. The western margin of the site that adjoins the public road, provides a linear open space with mature trees and streetlighting. To the south of the subject site lies open agricultural land. The eastern side of the site backs onto the rear garden walls of residential units at Bourne View.

3.0 Statutory Context

- 3.1. **Urban Regeneration and Housing Act 2015 (as amended).**
 - 3.1.1. The site was entered onto the register subsequent to a Notice issued under Section 7(1) of the Act that stated the planning authority was of the opinion that the site referenced was a vacant site within the meaning of Section 5(1)(a) of the Act. A

section 7(3) Notice was issued 14 December 2018 and the site was subsequently entered onto the register on that date.

3.1.2. Section 18 of the Act states that the owner of a site who receives a demand for payment of a vacant site levy under section 15, may appeal against the demand to the Board within 28 days. The burden of showing that:

*(a) the site was no longer a vacant site on 1st January in the year concerned,
or*

*(b) the amount of the levy has been incorrectly calculated in respect of the site
by the Planning Authority,*

is on the owner of the site.

4.0 Development Plan Policy

4.1. Meath County Development Plan 2013 – 2019.

Variation 4 of the County Development Plan December 2017

The purpose of Variation No. 4 of the County Development Plan was to facilitate the implementation of the requirements arising from the Urban Regeneration and Housing Act 2015.

Chapter 3 – Settlement Strategy and Housing

Section 3.6.2 Housing Strategy Vision and Aim:

The Urban Regeneration and Housing Act 2015 aims to incentivise urban regeneration and facilitate increased activity in the housing construction sector. Under the Urban Regeneration and Housing Act 2015, the Planning Authority is required to identify vacant sites that fall within the definition set by the Act, maintain a register of vacant sites and apply a levy in respect of such sites. The sustainable development of vacant sites in Meath will be promoted through the targeted application of the Urban Regeneration and Housing Act, 2015 (Vacant Site Levy) in the following areas: Navan, Southern Environs of Drogheda, Maynooth Environs, Kilcock Environs, Dunboyne, **Ashbourne**, Kells, Trim and Dunshaughlin. It is proposed to optimise the impact of this initiative, by adopting a focused approach in these identified centres in Meath.

Objective HS OBJ6 - To promote the sustainable development of vacant residential and regeneration sites in Navan, Southern Environs of Drogheda, Maynooth Environs, Kilcock Environs, Dunboyne, **Ashbourne**, Kells, Trim and Dunshaughlin through the application of the Urban Regeneration and Housing Act 2015, Vacant Site Levy, on lands zoned for Town Centre, Regeneration and Residential uses.

4.2. **Ashbourne Local Area Plan 2009-2015**

According to the Ashbourne Local Area Plan 2009-2015, the subject site is located on lands zoned A2 – to provide for new residential communities with ancillary community facilities, neighbourhood facilities and employment uses considered appropriate for the status of the centre in the Settlement Hierarchy.

4.3. **Meath County Development Plan 2021-2027**

Core Strategy OBJ 19

To implement an Active Land Management Strategy in relation to vacant land in settlements within County Meath and to maintain and update as required a Vacant Sites Register to ensure efficient and sustainable use of the County's land resources in accordance with the provisions of the Urban Regeneration and Housing Act 2015 as well as the Planning and Development Act 2000, as amended.

Volume 2 Written Statement and Maps for Settlements.

The site is now located on lands zoned G1 - Community Infrastructure – 'To provide for necessary community, social, and educational facilities'.

5.0 **Planning History**

5.1. Subject site

PA Reference number **211037** Permission granted for 31 units. October 2021. ABP-**311978**-21 - Construction of 31 residential dwellings. Case is due to be decided by April 2022.

6.0 Planning Authority Decision

6.1. Planning Authority Reports

- A **Vacant Sites report** outlining the date of the visit to the site (27 July 2018), the site area (0.83 Hectares), zoning and the type of site for the purposes of the Act which in this case is A2 – to provide for new residential communities with ancillary community facilities, neighbourhood facilities and employment uses considered appropriate for the status of the centre in the Settlement Hierarchy. It is considered that the lands qualify as residential lands in accordance with the 2015 Act. The site has been vacant for the last 12 months. Due to the low level of increase of housing units and high level of increase in population, the housing strategy has identified a need for housing in Ashbourne. As of February 2018 there are 431 persons on the housing list. Figures for 2018 show 47 properties for sale and 5 for rent. Additional supporting information shows a need for housing. There is nothing that affects the condition of the lands so as to limit the provision of housing.
- A **Vacant Sites report** dated 10 December 2018, states a submission was received, the contents were noted but the impending sale of the lands cannot exclude the site from the register. The site is confirmed to be vacant for twelve months and that the site should be placed on the register.

The planning authority's submission is accompanied by maps, colour photographs, relevant notices, land registry details, the VSR table, copies of the valuation report and a record of the chief executive's orders.

6.2. Planning Authority Notices

- 6.2.1. Meath County Council advised the site owner that the subject site (Planning Authority site ref. VS-MH-0030) is now liable for a payment of the levy for 2020 of €105,000.00 Payment terms and methods are outlined, dated 30 March 2021.
- 6.2.2. A Notice of Determination of Market Value was issued to St. Finian's Diocesan Trust on the 30 July 2019 stating that the valuation placed on the site is €1,500,000 and instructions to make an appeal to the Valuations Tribunal.

- 6.2.3. A section 7(3) Notice issued on the 14 December 2018, advising the owner St. Finian's Diocesan Trust on that their site had been placed on the register.
- 6.2.4. A section 7(1) Notice issued on the 2 November 2018, advising the owner St. Finian's Diocesan Trust that their site had been identified as a vacant site and invited submissions.

7.0 The Appeal

7.1. Grounds of Appeal

- 7.1.1. The landowner has submitted an appeal to the Board, against the decision of Meath County Council to retain the subject site on the Register and charge the levy. The grounds of the appeal can be summarised as follows:

- The site was not correctly registered by the Council. The entire site falls under two folio numbers and two separate ownerships as follows: MH3382F in the ownership of St. Finian's Diocesan Trust and MH62930F in the ownership of Cairn Homes. The main part away from the road is registered with St. Finian's Diocesan Trust and the other part alongside the road to Cairn Homes. It is not clear if the owner of MH3382F has been notified that their site had been placed on the register. If a levy is to be charged, it should be charged fairly between owners. In addition, private sheds are also included within the boundary of the vacant site, a similar situation arose with another site dealt with by the Board and the site was cancelled, ABP-303880-19 is referenced.
- The site should not be on the register because it cannot be served by public infrastructure and that the site was acquired (1975) before it came to be zoned, section 5(1)(a) and 5(2) of 2015 Act refer. The site has no direct access to a public road, Allan J Navratil v An Bord Pleanála and Cork County Council (2020) IEHC 292 is quoted. The existence of Japanese Knotweed on the site also means that the site cannot be developed.
- A change of ownership is expected on 30 April 2021 and the levy charge should be zero for 2020.

- Section 6(2) of the 2015 Act have not been met, insofar as the map detailed by the planning authority includes land in an other's ownership and that owner has not been notified. This also affects the value of the site and the calculation of the levy to be charged.
- Precedent – in other vacant site levy cases mapping errors have led to sites being cancelled – ABP-303769-19 is referenced.
- Failure to comply with section 11 of the 2015 Act – no section 11 notices were issued to any owner.
- The site is not vacant, it is used by residents for recreation/sports and as a pedestrian route, the Navratil case and VV06D.303518 are referenced.
- Section 17(1) – change of ownership, zero levy rate. A sale is imminent (30 April 2021). With reference to ABP-303758-19, given the advanced stages of the sale, the levy should be zero. The health crisis has delayed matters but there is an intention to forward the completed transfer documents as soon as possible.

7.2. The appeal includes a detailed list of appendices included in a booklet (pages 1-71) and provides the details to support the grounds of appeal summarised above.

7.3. **Planning Authority Response**

7.3.1. The planning authority confirm that the VSR boundary only includes folio MH3382F and that the red line boundary is indicative only. The site valuation only applies to MH3382F and amounts to 0.83 Hectares.

7.3.2. Folio MH62930F was never intended to be included and is not.

7.3.3. The lands are served by public infrastructure, a report by the Water Services Department of the Council refers.

7.3.4. The lands fulfil the criteria set out for residential lands and the site should remain on the register and the levy charged.

7.4. **Further Response**

7.4.1. The appellant has responded by submitting a Deed of Transfer dated 12 May 2021 between St. Finian's Diocesan Trust and St Oliver Killeghland Trust Company Limited

and Killegland Estates Limited. The deed shows the transfer of Folio 3382F. Letters dated 13 and 19 May 2021 explain the situation of sale and transfer of ownership. A stamp duty certificate dated 19 May 2021 is also included.

- 7.4.2. The appellant explains that they very much hope that the Council will cancel the site on the register and that the Board consider its removal and zero charge too. In addition, the charge for 2019 should also be cancelled.

7.5. Further Responses

- 7.5.1. None received.

8.0 Assessment

8.1. Introduction

- 8.2. The appeal on hand relates to a Section 15 Demand for Payment. In accordance with the provisions of the legislation there are 2 key criteria to consider:

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

I will consider each of these in turn.

8.3. The site is no longer vacant

- 8.3.1. The provisions of Section 18(2) of the Act does not specify whether the applicant must demonstrate whether the site constitutes a vacant site as per the provisions of Section 5(1)(a) or (b) i.e. that the site constituted a vacant site in the first instance when the Section 7(3) Notice was issued or whether they must just demonstrate that notwithstanding the Notice issued, that development has taken place on the site and it is no longer vacant as of the 1st of January in the year concerned, in this case 2020.
- 8.3.2. I note that a section 9 appeal was not made to the Board for these lands and so for the purposes of my assessment, I will consider both scenarios.

8.4. Is it a Vacant Site?

- 8.4.1. A Section 7(3) Notice of Entry on the Vacant Sites Register was issued on the 14 December 2018. A Section 9 appeal was not made to the Board. I note from the

planning authority reports that a submission was made by the owner on foot of the section 7(1) notice of intention to place the site on the register. The planning authority duly noted its contents and placed the site on the register. The owner elected not to lodge a section 9 appeal and has given the reasons why.

- 8.4.2. The planning authority had regard to the contents of the section 7(1) submission but placed the site on the register. I am satisfied that there was enough engagement with the VSR process by the owner, and it is unfortunate that circumstances meant they elected not to appeal in the first instance.
- 8.4.3. The site was initially placed on the register in December 2018 and the majority of the site was considered vacant for the period of twelve months prior to that date. The assessments provided by the planning authority provide the basis for the decision to place the site on the register and I find them to comply with the requirements of the 2015 Act in relation to residential land. The owner did not appeal the decision of the planning authority; however, they did engage with the process and made a submission after the initial section 7(1) notice. The owner's submission referred to an imminent sale of the land.
- 8.4.4. Now the owner asserts that for a variety of reasons the site should never have been placed on the register and in any case it should now be removed because the site has been transferred out of their ownership (May 2021). The reasons why the site should not be on the register in the first place are numerous and include an attack on most of the criteria for residential lands outlined by section 5(1)(a) and 6(4) and 6(5) of the 2015 Act.
- 8.4.5. The appellant argues that the site was not correctly registered by the Council, the site outlined on maps includes two separate owners. The planning authority have clarified that the lines drawn on VSR maps are indicative only and that the only folio to be included is MH3382F in the ownership of St. Finian's Diocesan Trust. No other property is the subject of the levy. I have compared the map prepared by the planning authority with that of folio MH3382F as submitted by the appellant. I can see that the area outlined by the planning authority with relation to vacant site VS-MH-0030 falls well within the confines of the area outlined by the Property Registration Authority (PRA) maps supplied by the appellant. For the purposes of the vacant site boundary, all of the lands covered by that boundary fall within the wider

lands detailed on the PRA map. I acknowledge the planning authority's comment that their boundary lines are indicative and I note that the PRA also advise that identification by reference to a registry map is not conclusive as to its boundaries or extent. I am satisfied that the lands have been adequately detailed and illustrated by the planning authority and fall within the single ownership of folio MH3382F. As for the inclusion of private sheds and garden space along the eastern boundary of the site, I am satisfied that these properties were never meant to be included and have not themselves been subject to a levy demand from the planning authority. No new or changed boundary lines were drawn up by the planning authority and I am satisfied that the maps prepared by the planning authority are clear and accurate as can be.

8.4.6. The appellant states that the site should not be on the register because it cannot be served by public infrastructure and that because the site was acquired (1975) before it came to be zoned, section 5(1)(a) and 5(2) of 2015 Act refer. The existence of Japanese Knotweed on the site also means that the site cannot be developed. I have examined in detail the methodology employed by the planning authority to place the site on the register. From the documentation submitted I am satisfied that the relevant criteria of section 5(1)(a) concerning residential land as it is expanded by sections 6(4) and 6(5) of the 2015 Act have been followed correctly and accurately. The site was vacant, is in an area in need of housing and the site is suitable for housing. The planning authority have clearly set out how the lands meet these criteria, the planning reports on file demonstrate this.

8.4.7. In short, the appellant now challenges and disputes the decision of the planning authority in relation to the suitability of the site for housing, that the site could not be serviced, and that the site was actually in use as open space and not vacant or idle.

8.4.8. In terms of use the appellant claims that residents use the lands for recreation and for passing through. The 2015 Act does not define uses other than that the deciding authority shall not have regard to any unauthorised development or unauthorised use. I acknowledge that a narrow margin of land along the western boundary of the site with the public road is well maintained and used as passive open space and kickaround space by residents. However, this narrow margin only amounts to a small proportion of the overall vacant site, the rest is fenced off and has been for some time. The appellant states that because the lands are actually in use, and because

they have been the owner since 1975 before the land was zoned residential, the informal use by residents should lift the site from vacancy. The amendment Act of 2018 introduced new wording, section 5(1)(a)(iii) as follows:

the site, or the majority of the site is —

(I) vacant or idle, or

(II) being used for a purpose that does not consist solely or primarily of the provision of housing or the development of the site for the purpose of such provision, provided that the most recent purchase of the site occurred —

(A) after it became residential land, and

(B) before, on or after the commencement of section 63 of the Planning and Development (Amendment) Act 2018.

- 8.4.9. The appellant rightly points out that they have been the owner for some time, certainly, before the lands were zoned for residential purposes and I accept this. However, I do not accept that the lands have actually been in use for recreational purposes, they have not and the planning authority have demonstrated this in their reports and accompanying photographs. In this instance I concur with the planning authority, the site is a vacant site in accordance with section 5(1)(a)(iii)(I) of the 2015 Act.
- 8.4.10. The site is situated in an area in which there is a need for housing, no one disputes this and the planning authority have adequately demonstrated compliance with section 5(1)(a)(i) as defined by section 6(4) of the 2015 Act.
- 8.4.11. A third requirement is needed, and this relates to section 5(1)(a)(ii) site suitability for housing. In terms of the suitability of the site for housing the appellant raises two issues; that the site could not be served by road services and that invasive alien plant species were and are present on the lands. The appellant maintains that the lands did not and no longer fulfil the criteria for a vacant site under section 5(1)(a)(ii) as expanded by section 6(5)(b) and (c), of the 2015 Act (as amended).
- 8.4.12. Section 5(1)(a)(ii) refers to the suitability of the site for the provision of housing and is further refined by section 6(5)(a), (b) and (c), as follows:

(a) the core strategy,

(b) whether the site was served by the public infrastructure and facilities (within the meaning of section 48 of the Act of 2000) necessary to enable housing to be provided and serviced, and

(c) whether there was any thing affecting the physical condition of the land comprising the site which might affect the provision of housing

- 8.4.13. There are no differences in opinion between the appellant, the planning authority or me about the core strategy of the statutory plan that has planned for additional housing units in Ashbourne. Section 6(5)(a) is met.
- 8.4.14. In terms of public infrastructure to enable the provision of housing the appellant references the lack of road access and how this limits development potential, reference is made to the Navratil legal case. The Board will be aware of the Navratil case, its subject matter and outcome. The appeal before the Board is quite different, a road passes alongside the western boundary of the site. A more relevant case to consider is ABP-306958-20 (and others in its vicinity) where there was no direct access to piped water services but that this could be achieved through development. As far as I know there are no capacity issues with regards to the road that lies alongside the site and matters to do with gaining access to the road would lie with the planning authority if taken-in-charge or with others if the estate road is still in the ownership of the original developer. This is not a matter that would comprise a deficiency in public infrastructure and facilities (within the meaning of section 48 of the Act of 2000) necessary to enable housing to be provided and serviced, section 6(5)(b) of the 2015 Act is met. In addition, the planning authority have detailed how the lands can be serviced by water services and recently permitted the development of 31 dwelling units on the site. Though, that permission is currently on appeal and a decision is yet to issue, ABP-311978-21 refers.
- 8.4.15. The appellant states that the presence of an invasive alien species (Japanese Knotweed) on the site meant that the site could not be developed for housing. Despite the owner's production of a Japanese Knotweed plan, I consider that the presence of an invasive alien plant species on the site is not such a thing that would stop the provision of housing as in many cases the removal of such a thing is part and parcel of site development works. I do not consider that there was any thing that affects or affected the site to prevent the delivery of housing, section 6(5)(c) is met.

8.4.16. I consider that the site was correctly placed on the register in the first place. The site was not in use before and at the time of registration and is still not in use. I do not accept that the recreational use of a minor portion of the site could lift the site from the register in tandem with ownership since 1975 and before zoned residential. I do not accept that the presence of an invasive plant species has such an effect on the lands to prevent housing being delivered. The site has the ability to deliver housing as it relates to infrastructural matters, in fact the planning authority confirm that the site can be served by water services and a road bounds the western portion of the site. The site has been correctly entered onto the vacant site register and I do not recommend any change in this regard.

The site is no longer vacant as of the 1st of January 2020

8.4.17. The appellant has suggested that the lands are indeed in use by local residents for sport and recreation. According to the photographs of the site taken by the planning authority and my own observations, for the most part the subject site is fenced off. A small marginal area, alongside the public road is laid out as a footpath and planted verge, a portion of which is an informal kickabout area used by local residents. The majority of the site is overgrown and located behind a temporary two metre high wire fence. I do not accept that the site was in use as open space for the period of 2020 or at the time the appeal was made, March 2021. For the purposes of the 2015 Act as amended, the site remained as a vacant site.

8.5. Levy Calculation

8.5.1. A Notice of Determination of Market Value was issued to St. Finian's Diocesan Trust on the 30 March 2019 stating that the valuation placed on the site is €1,500,000. No evidence from the appellant has been submitted to show that this valuation was appealed to the Valuation Tribunal.

8.5.2. A Notice of Demand for Payment of Vacant Site Levy under Section 15 of the Urban Regeneration and Housing Act was issued to St. Finian's Diocesan Trust on the 30 March 2021 for the value of €105,000.

8.5.3. The applicable rate is 7% and it is evident, therefore, that the levy calculation has been correctly calculated. The Demand Notice issued under section 15 of the 2015 Act correctly states the levy due. However, the appellant has referred to an imminent change in ownership and that this has now occurred, May 2021. The relevant

documents have been submitted and I am satisfied that a change in ownership has indeed occurred. Section 17 of the 2015 Act refers and states as follows:

(1) Notwithstanding sections 15 and 16 , where in any year there is a change in ownership of a vacant site the amount of vacant site levy to be charged in respect of that site for that year, and for the preceding year, shall be zero.

(2) Subsection (1) shall not apply where—

(a) ownership of the site transfers from one company to an associated company,

(b) the owner of the site transfers it to a connected person (other than where ownership of the site devolves on the death of the owner), or

(c) ownership of the site changes, in the opinion of the planning authority in whose functional area the site is located, for the sole or principal purpose of avoiding the obligation to pay vacant site levy.

(3) In subsection (2)“associated company”, in relation to another company, means—

(a) a holding company or a subsidiary (both within the meaning of the Companies Act 2014) of that other company, or

(b) a body corporate that is a subsidiary of the same company of which the other company is a subsidiary.

(4) For the purposes of this section a person is connected with the owner of a vacant site if, but only if, he or she is—

(a) that owner’s spouse, civil partner, parent, brother, sister, child, step-child or lawfully adopted child,

(b) a person acting in his or her capacity as the trustee of any trust, the principal beneficiaries of which are the owner of the vacant site, the owner’s spouse or any of the owner’s children or any body corporate which the owner controls, or

(c) a partner of that director.

8.5.4. I am of the opinion that section 17(1) refers in this instance, it would seem that a levy charge of zero should apply to the levy year 2021 and 2020. In my view this is a

calculation issue and not whether a site should be removed from the register. The site remains a vacant site but the levy charge should be zero because a change of ownership has taken place. This is a way of ensuring that a new owner is not burdened with a charge on the land, which could in turn slow the development of the land for residential development or active use if a regeneration site.

- 8.5.5. A section 18 appeal allows the owner to question that the amount of the levy has been correctly calculated in respect of the site by the planning authority. If the Board determine that the amount of the levy has been incorrectly calculated in respect of a vacant site it shall give written notice to the planning authority of the correct amount who shall amend the demand made in respect of that year in accordance with the revised amount. In my opinion, this is just such an occurrence, given the information about the change of ownership submitted by the previous owner I find that section 17(1) of the 2015 Act applies and that the amount of vacant site levy to be charged in respect of the subject site for 2021, and for the preceding year (2020), should be zero.

8.6. Procedural Issues

- 8.6.1. The appellant has raised a number of procedural issues to do with the initial section 7 process, section 11 notice, mapping errors and inclusion of private residential amenity areas. I have already addressed many of these matters in the preceding sections and found the planning authority's approach to the Vacant Site Levy process to be acceptable and in accordance with the 2015 Act. The owner references section 11 and the lack of a notice issued under this section of the Act. Section 11 is a section of the 2015 Act limited by time, in order to alert owners that a charge would follow if their site had been placed on the register. This referred to a levy charge for 2018, as the owner's site was only placed on the register in December 2018, it is not possible that it would have attracted a charge for 2018. In the case of the appeal site, the first levy charge would apply to 2019. Section 11 made provision for the minister to specify by order alternative dates and times, no such order was made and so in my opinion section 11 Notices no longer form an active part of the Vacant Site Levy process.

9.0 Recommendation

- 9.1. I recommend that in accordance with Section 18 (3) of the Urban Regeneration and Housing Act 2015 (as amended), the Board should confirm that the site was a vacant site as of the 1 of January 2020 and was a vacant site on 27 April 2021, the date on which the appeal was made. In accordance with Section 18(4) of the Urban Regeneration and Housing Act 2015 (as amended), the Board cannot confirm that the amount of the levy has been correctly calculated in respect of the vacant site and that due to Section 17(1) of the Urban Regeneration and Housing Act 2015 (as amended), the amount of vacant site levy to be charged in respect of the site for the year 2021, and for the preceding year 2020, shall be zero. The demand for payment of the vacant site levy under Section 15 of the Urban Regeneration and Housing Act 2015 is, therefore, cancelled.

10.0 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 report of the Planning Inspector,
- (d) A change in ownership that occurred in May 2021, the amount of the levy has been incorrectly calculated in respect of the site by the planning authority, but the site continued to be a vacant site,

the Board considered that, in accordance with Section 18(4) of the Urban Regeneration and Housing Act 2015 (as amended), the Board has determined that the amount of the levy has been incorrectly calculated in respect of the vacant site and in accordance with Section 17(1) of the Urban Regeneration and Housing Act 2015 (as amended), the amount of vacant site levy to be charged in respect of the site for the year 2021, and for the preceding year 2020, shall be zero. The Board considered that it is appropriate that a notice be issued to the planning authority who

shall amend the demand made in respect of the year 2020 in accordance with the revised amount (zero) and shall retain the entry on the Vacant Sites Register.

Stephen Rhys Thomas
Senior Planning Inspector

22 February 2022