



An
Coimisiún
Pleanála

Inspector's Report ACP-322860-25

Type of Appeal

Appeal against a Section 18 Demand for Payment.

Location

Site at Knocknahorgan, Glanmire, Co. Cork.

Planning Authority

Cork City Council

Planning Authority VSL Reg. Ref.

VS-0056

Site Owner

Michael Kearney.

Date of Site Inspection

Not Applicable

Inspector

Jennifer McQuaid

1.0 Introduction

This appeal refers to a Section 15 Notice of Demand for Payment of Vacant Site Levy issued by Cork City Council, stating their demand for a vacant site levy for the year 2024 amounting to €10,500 for vacant site at Knocknahorgan, Glanmire, Co. Cork and identified as VS-0056. The appeal site has one stated registered owner Michael Kearney.

A Notice of Proposed Entry on the Vacant Sites Register was issued to Michael Kearney on 21st November 2017. On the 9th January 2018, the Notice of Entry on the Vacant Sites Register was issued to Michael Kearney. This section 7(3) notice was appealed to the Commission under reference ABP-300837-18. It was determined:

Having regard to:

- (a) The information submitted to the Commission 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 Inspector, which refers to the entirety of vacant site register reference number VS-0031, and
- (d) The need for housing in the area, the suitability of the site for housing and the insufficient reason put forward to cancel entry on the Vacant Sites Register,

The Commission considers that it is appropriate that a notice be issued to the planning authority to confirm the entry on the Vacant Sites Register.

A Section 12(4) Notice of Determination of Market Value pertaining to the site was issued by Cork City Council on 25th April 2023 to Michael Kearney. The value of the subject site is stated to be €150,000.00.

Cork City Council have submitted a Certificate of Market Value dated 29th March 2023. The value of the subject site is stated to be €150,000.

No demands for payment were made for 2019, 2020, 2021, 2022 or 2023. The first payment demand is for 2024.

A Notice of Demand for Payment of Vacant Site Levy under Section 15 of the Urban Regeneration and Housing Act was issued to Michael Kearney on the 26th May 2025 for the value of €10,500.00 for 2024, 7% of market value. The appellant (Michael Kearney) appealed the Demand for Payment Notice issued pursuant to Section 15 of the Urban Regeneration and Housing Act under which forms the current appeal before the Commission.

2.0 Site Location and Description

The site with a stated area of c. 0.35ha is located to the north of Glanmire, approximately 8km northeast of Cork City on the western side of the River Glashboy Valley.

The appeal site is located on an elevated site within the townland of Knocknahorgan in Sallybrook. The area is characterised as agricultural with low to medium density residential development.

The appeal site was part of a larger vacant site with the Council reference number VS-0031. The surrounding lands have since been developed for housing.

3.0 Statutory Context

3.1. Urban Regeneration and Housing Act 2015 (as amended).

The site was entered onto the register subsequent to a Notice issued under Section 7(1) of the Act that stated the PA was of the opinion that the site referenced was a vacant site within the meaning of Section 5(1)(a) and 5(2) of the Act. A section 7(3) Notice was issued 21st November 2017, and the site was subsequently entered onto the register on that date.

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 Commission 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

Cork City Development Plan 2022-2028

The subject site is zoned as ZO 01 Sustainable Residential Neighbourhoods. The zoning objective is to protect and provide for residential uses and amenities, local services and community, institutional, educational and civic uses.

The subject site is located within Glanmire which is designated as an urban town and is located to the northeast of Cork City.

5.0 Planning History

ABP:300837-18 (VSL Reg. VS-0031) refers to an appeal by Michael Kearney against a Section 9 against section 7(3) Notice. The Commission determined that it

is appropriate that a notice be issued to the Planning Authority to confirm the entry on the Vacant Sites Register.

Adjacent sites

PA Reg: 2240921: Permission granted for 3 no. dwellings and all ancillary site works.

PA Reg: 2039624: Permission granted for underground ESB works and all associated development.

ABP:306928-20 (PA Reg: 1938995): Permission for change of house types.

PA Reg: 1938937: Permission for change of house types.

ABP: PL04.248234 (PA Reg: 165554): Permission granted for 77 houses.

6.0 Planning Authority Decision

6.1.Register of Vacant Sites Report:

An Assessment for Vacant Sites Register Report (29th November 2017) following receipt of a submission under Section 7(2) was completed. The assessment highlights the site has been vacant for 12 months, it is over 0.05ha at 0.35ha, it is zoned residential and located in an area where there is a need for housing. The majority of the site is noted as vacant or idle.

In terms of criteria set out in section 5(1)(a) it is detailed that:

- (i) the site is situated in an area in which there is a need for housing.
- (ii) the site is suitable for the provision of housing, and
- (iii) the site, of the majority of the site is vacant or idle.

6.2.Planning Authority Notices:

A Notice of Proposed Entry on the Vacant Sites Register was issued to Michael Kearney on 21st November 2017 under Section 7(1) of the Urban Regeneration and Housing Act 2015.

On 29th November 2017, an assessment for Vacant Sites Register was made following receipt of a submission under Section 7(2) of the Urban Regeneration and Housing Act 2015. It was recommended to enter the site on the Vacant Sites Register and give written notice to the owner under Section 7(3). This was signed by the Executive Planner and Senior Planner of Cork County Council. (due to changes in the boundaries, the site was transferred to Cork City Council).

On the 9th January 2018, the Notice of Entry on the Vacant Sites Register was issued to Michael Kearney. This section 7(3) notice was appealed to the Commission under reference ABP-300837-18. It was determined that the site was vacant and idle for the relevant period.

A Section 12(4) Notice of Determination of Market Value pertaining to the site was issued by Cork City Council on 25th April 2023 to Michael Kearney. The value of the subject site is stated to be €150,000.00.

No demands for payments were requested for the years 2018, 2019, 2020, 2021, 2022, 2023. There was no change in ownership and the first demand for payment was sent in 2025 for the year 2024.

A Notice of Demand for Payment of Vacant Site Levy under Section 15 of the Urban Regeneration and Housing Act was issued to Michael Kearney on the 26th May 2025 for the value of €10,500.00 for 2024, 7% of market value.

7.0 The Appeal

7.1.Grounds of Appeal

The landowner has submitted an appeal to the Commission, against the decision of Cork City Council against the Demand for Payment. The grounds of the appeal can be summarised as follows:

- The lands are actively farmed and confirmed by solicitor on 14th December 2023 and 25th April 2024.
- The agricultural consultant advises the land are compliant with the Department of Agriculture practices.
- The amount calculated is incorrect as it should be zero as the lands are not vacant.

Documentation submitted with the appeal includes:

- A copy of letter of demand for payment dated 26th May 2025.
- Copy of Invoice.
- Copy of Solicitor letter to Cork City Council dated 14th December 2023 & 25th April 2024 stating the lands are being used for agricultural purposes.
- Photograph submitted of the subject lands.
- Copy of letter from Agricultural Consultant stating the lands are actively being farmed under the EU GAEC Code (Good Agricultural and Environmental Conditions).
- Copy of Department of Agriculture aerial map indicating the subject site is used for agricultural purposes.

7.2.Planning Authority Response

The Planning Authority have not provided a response. They have outlined in an email dated 30th July 2025 that the vacant site file was opened by Cork County Council in 2016, with reference VS0031. During the 2019 boundary extension, the site came into the administrative area of Cork City, so the VS file was transferred to Cork City Council. As Cork City Council already had a file opened under ref VS0031, the file was renumbered as VS0056.

8.0 Assessment

8.1. Introduction

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 levy has been incorrectly calculated in respect of the site by the Planning Authority.

I draw the Commissions attention to the Planning History associated with this site and ABP 300837-18 appeals against a Section 9 against section 7(3) Notice. The Commission determined that it is appropriate that a notice be issued to the Planning Authority to confirm the entry on the Vacant Sites Register.

8.2. The site is no longer vacant.

The Commission should be aware that 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 5(1)(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 2024.

8.3. Is it a Vacant Site?

An appeal under section 9 of the Act, requires that the burden of showing that the site or a majority of the site was not vacant or idle for the 12 months preceding the date of entry on the Register is on the owner of the site. Section 9(3) of the Act states that the Commission shall determine whether the site was vacant or idle for the duration of the 12 months concerned or was not longer a vacant site on the date on which the site was entered on the register. The subject site was entered onto the Cork County Council VSR on the 9th January 2018.

By reference to the Planning Authority notice, it is stated that the subject site comprises residential land for the purposes to the Vacant Site Levy. The subject site is located in an area zoned ZO 01 Sustainable Residential Neighbourhoods as per Cork City Development Plan 2022-2028 and the zoning objective is to protect and provide for residential uses and amenities, local services and community, institutional, educational and civic uses. This assessment takes into account the characteristics of the site in the context of Section 5(1)(a) residential land.

The Act is clear: the test for inclusion is the past condition of the site from the date of entry on the Register. I refer to Circular Letter PL7/2016, Appendix 3, that states:

Where a vacant site has an extant planning permission associated with it, this should not be a consideration in determining whether to apply the levy. If such a site meets the criteria for a vacant site in respect of either residential or regeneration land, then the levy may be applied.

Whilst I note the appellant has stated the lands are for agricultural use and he has submitted documentary evidence stating same, the site is zoned as residential where the objective is to provide residential uses. The site is surrounded by residential development with connection to public water and public sewer. It is for this reason that the site meets the criteria for inclusion on the VSR.

The Certificate of Market Value dated 20th March 2023 confirmed that the site is laid out in grass and in poor condition on the date of inspection. Cork City Council have confirmed that additional site inspections were carried out on 24th January 2024, and 19th March 2025 to assess its status as a Vacant Site under Section 5 of the Urban Regeneration and Housing Act (As amended), 2015.

Taking all these matters into account and having regard to the Planning Authority's observations; the site is vacant or idle and has been for the relevant period.

The site is zoned residential. In addition, the site is suitable for the provision of housing as evidenced by a development of the surrounding lands including the associated lands on the original vacant site reference VS-0031. Given the foregoing, I conclude that the majority of the site is vacant or idle in accordance with Section

5(1)(a)(i)(ii) and (iii) of the 2015 Act. I am satisfied that the entry of the subject site on the Vacant Sites Register of Cork City Council should be confirmed.

8.4. Levy Calculation

A Notice of Determination of Market Value was issued to Michael Kearney on the 25th April 2023 with a value of €150,000. The Certificate of Market Value dated 20th March 2023, the value was determined as €150,000. The applicant is being invoiced for 2024 based on the valuation of €150,000. The appellant argues that the applicant is actively farming, and the lands are being used for agricultural purposes and should not be required to make a payment for 2024.

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. The appellant has not queried the calculation of the levy and it is clear that the simple calculation of the levy demanded is correct.

9.0 Recommendation

I recommend that, in accordance with section 9(5) of the Urban Regeneration and Housing Act 2015, the Commission should confirm that the site at Knocknahorgan, Glanmire, Co. Cork was vacant or idle for the 12 months concerned. Therefore, the entry on the Vacant Sites Register on the 9th January 2018 shall be deemed to have effect and applied for the year 2024.

In accordance with Section 18(4) of the Urban Regeneration and Housing Act 2015(as amended), the Commission confirm that the amount of the levy has been correctly calculated in respect of the vacant site. The demand for payment of the vacant site levy under Section 15 of the Urban Regeneration and Housing Act 2015, is therefore, confirmed.

10.0 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,

- (b) The grounds of appeal submitted by the appellant,
- (c) The report of the Planning Inspector,
- (d) The need for housing, that the site is suitable for the provision of housing and that insufficient reason is put forward to cancel entry on the Vacant Sites Register, the Commission is satisfied that the site was vacant or idle for the relevant period.
- (e) The majority of the site is and was vacant/idle for the year 2024.
- (f) The amount of the levy has been correctly calculated at 7% of the site value in the relevant year
- (g) There has been no change in the ownership of the site during the period concerned, 2024, the Commission is satisfied that the site was a vacant site on the 1st of January 2024 and was a vacant site on 20th June 2025, the date on which the appeal was made 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.

I confirm that this report represents my professional planning assessment, judgement and opinion on the matter assigned to me and that no person has influenced or sought to influence, directly or indirectly, the exercise of my professional judgement in an improper or inappropriate way.

Jennifer McQuaid

Planning Inspector

30th September 2025