Inspector's Report
ACP- 323472-25

Type of Appeal	Appeal against a Section 18 Demand for Payment
Location	34-41 Catherine Street, Limerick
Planning Authority	Limerick City and County Council.
Planning Authority Reg. Ref.	VS-032-17
Site Owner	Thanos Securities Limited
Date of Site Inspection	No site inspection
Inspector	Erika Casey

1.0 Introduction

1.1. This appeal refers to a Section 15 Notice of Demand for Payment of the Vacant Site Levy issued by Limerick City & County Council, stating their demand for a vacant site levy for the year 2023 amounting to €35,000 for a vacant site at 34-41 Catherine Street, Limerick, and identified as VS-032-17. The notice was issued to Thanos Securities Limited and dated 28th July 2025. The owner, Thanos Securities Limited has appealed the Demand for Payment Notice issued pursuant to Section 15 of the Urban Regeneration and Housing Act 2015.

1.2. A Notice of Proposed Entry on the Vacant Sites Register pursuant to section 7(1) of the Urban Regeneration and Housing Act was issued to Noel Harrington on the 12th January 2018. A further Section 7(1) Notice was issued to Thanos Securities Limited on the 27th of April 2018. This confirmed, having inspected the regeneration land, that it was the opinion of the Planning Authority that the lands is a vacant site as (i) the site, or the majority of the site, is vacant or idle, and (ii) the site being vacant or idle has adverse effects on existing amenities or reduces the amenity provide by existing public infrastructure and facilities (within the meaning of section 48 of the Act 2000) in the area in which the site is situated or has adverse effect on the character of the area.

1.3. On the 19th June 2018, the Notice of Entry on the Vacant Sites Register was issued to Thanos Securities Limited. This section 7(3) Notice was not appealed to the Commission.

1.4. A valuation pertaining to the site was issued by Limerick City and County Council on the 2nd December 2019. The value of the subject site was stated to be €500,000. This was appealed to the Valuation Tribunal (Reference VS19/6/0023). Correspondence on file indicates that the Appellant did not comply with directions issued by the Valuation Tribunal after adequate warning that failure to comply with directions would lead to the striking out of the appeal and thus, a strike out notification was issued dated the 28th of August 2024.

1.5. It should be noted that in accordance with the Act, the Council could not make a demand for payment of the vacant site levy until the Valuation Tribunal made a determination. After the appeal was struck out, Limerick City and County Council charged the vacant site levy based on the valuation determined in October 2019 (€500,000) for the years 2020, 2021 and 2022.

1.6. Limerick City and County Council have confirmed that a new valuation was then carried out and that on the 31st of October 2022, the site was valued at €1,000,000. The owner of the site was notified of this valuation in a notice issued pursuant to Section 12(4) of the Urban Regeneration and Housing Act 2015 (amended 2018) on the 5th of February 2025. The vacant site levy for 2023 and 2024 is based on this revised valuation.

1.7. This file relates to file reference ACP 323474-25 and should be considered by the Commission together.

2.0 Site Location and Description

2.1. The subject site comprises 0.2 hectares and is located in the Georgian quarter of Limerick City in close proximity to O' Connell Street. The prevailing character of development the vicinity comprises office, residential and commercial development. The site accommodates a number of buildings including no.s 35 and 37 Catherine Street which are protected structures as well as a large back land area. The site is located within the South City Centre and Newtown Pery Architectural Conservation Area.

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 (PA) was of the opinion that the site referenced was a vacant site within the meaning of Section 5(1)(b) & 5(2) of the 2015 Act. A section 7(3) Notice was issued on the 19th of June 2018 and the site was subsequently entered onto the register.

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.

3.2. Development Plan Policy

3.2.1. Limerick City Development Plan 2023-2029

The current operative plan is the Limerick Development Plan 2022-2028. The lands are zoned City Centre.

The objective of the zoning is:

"To protect, consolidate and facilitate the development of the City Centre commercial, retail, educational, leisure, residential, social and community uses and facilities".

The purpose of the zoning is:

"To consolidate Limerick City Centre through densification of appropriate commercial and residential developments ensuring a mix of commercial, recreational, civic, cultural, leisure, residential uses and urban streets, while delivering a high-quality urban environment which will enhance the quality of life of residents, visitors and workers alike. The zone will strengthen retail provision in accordance with the Retail Strategy for the Limerick Shannon Metropolitan Area and County Limerick, emphasise urban conservation, ensure priority for public transport, pedestrians and cyclists, while minimising the impact of private car-based traffic and enhancing the existing urban fabric."

The site is located within the South City Centre and Newtown Perry Architectural Conservation Area. It is noted that many buildings within the ACA are from the Georgian period and are recognised by the National Inventory of Architectural Heritage as being regionally important, in terms of architectural and special interest. The area also accommodates a number of protected structures. The plan notes that the integrity of the area is compromised by vacancy and poor maintenance, often with inappropriate modern construction materials, deteriorating the historical fabric into obsolescence and poor insensitive shopfront design. However, a number of initiatives are underway to encourage the refurbishment of commercial/retail and residential properties.

37 Catherine Street (RPS Ref. 3533) and 35 Catherine Street (RPS Ref. 3534) are both protected structures.

Section 3.3.2.1 of the plan addresses the vacant site levy, noting it is a key active land management tool.

Objective CGR O5 Vacant Site Levy states:

"It is an objective of the Council to utilise the provisions of the Urban Regeneration and Housing Act 2015 (as amended), including the continued maintenance of a Vacant Site Register to facilitate the appropriate re-use and development of vacant and underutilised sites on zoned lands in Limerick that are in need of renewal or revitalisation.

A) This objective shall also apply to all lands in the ownership of Limerick City and County Council;

b) This objective shall not apply to any lands where public utilities are not available or are deemed inadequate.

The plan supports the regeneration of brownfield sites including Objective ECON O1 City Centre where it is stated it is an objective of the Council to:

"(c) Enhance the vitality of the City Centre through a mixture of uses, reuse of vacant units, increased residential population and revitalisation."

3.2.2 Limerick City Development Plan 2010 to 2016 (as extended)

It is noted that the plan that was operative at the time the site was entered on the vacant site register in June 2018 was the Limerick City Development Plan 2010 to 2016 (as extended).

Under this plan, the site was also zoned City Centre Area with the following objective:

"Objective ZO.1 City Centre Area (CCA): To support the retention and expansion of a wide range of commercial, cultural, leisure and residential uses in the City Centre as defined in the 2030 Economic and Spatial Plan."

The plan stated:

"Limerick City & County Council will examine lands within the City and County, as appropriate, for the purposes as set out in the Urban Regeneration and Housing Act 2015, in relation to the vacant site levy.

To promote the appropriate development and renewal of urban sites and areas, identified having regard to the core strategy, that are in need of regeneration, in order to ensure there is no - (i) adverse effects on existing amenities and facilities in such areas, in particular as a result of the ruinous or neglected condition of any land, (ii) urban blight and decay, (iii) anti-social behaviour, or (iv) shortage of habitable houses or of land suitable for residential use or a mixture of residential and other uses.

This Policy shall relate to all zoned lands set out in the City Development Plan area."

4.0 Planning History

4.1. Subject site

PA Ref. 23/60624: On the 24th of October 2023 planning permission was granted for an increase in floor area of the ground, first and second floor levels of the previously granted office by a total of 321 sq. metres; material change of use from offices to a medical facility; revisions to fenestration and elevations; and provision of a new vehicle set down area on Catherine St.

PA Ref. 20/222: On the 26th November 2020 planning permission was granted for the refurbishment of no.s 35, 36 and 37 Catherine Street and their conversion to office space, retention and repair of 2 stone arches; demolition of no.s 34, 38, 39, 40 and 41 Catherine St. and the construction of a new semi basement level with 17 car parking spaces; construction of a new atrium at ground floor level enclosed by 3 new floors of office accommodation comprising 3,495 sq. metres; and construction of 24 no. apartments.

PA Ref: 06770276: Permission was granted by P.A. in respect of Nos. 38-41 Catherine Street for the construction of 3 retail units on the ground floor and basement level and for 16 no. apartments on the first, second, third and fourth floor levels. Permission was granted in 2012 for an extension of duration of this permission, which expired on 29th April 2017.

Appeal Ref. PL30.231607: Planning permission refused by the Board in May 2009 for construction of six floors of commercial accommodation consisting of offices, retail at street level, three levels of basement car parking with 110 car parking spaces and associated site works in connection with the proposed development. The reason for refusal related to architectural heritage matters.

Appeal Ref. PL30.207384: Planning permission was refused in 2004 by the Board for the demolition of Nos. 34, 35 and 36 Catherine Street, the retention of facades and the construction of a four-storey transitional residential apartment building. The reason for refusal was on architectural heritage grounds.

Section 5 Reference EC42/19: In September 2019 a section 5 declaration on development and exempted development was issued in respect of a range of works including site clearance, removal of plant growth on building façades, soft stripping, roof repairs, removal of fire damaged walls and collapsed roofs as well a range of works to facilitate safe access to buildings on the site such as temporary roofs, removal of decayed materials and clearance of debris.

4.2. **VSL History:**

2 no. section 18 demand appeals ABP-321237 and ABP-321216-24 were received in 2024 but were deemed invalid.

4.3. **Derelict Site History**

ABP-304581-19: An Bord Pleanála granted consent to the compulsory acquisition of the site on the 21st of November 2019. This case was subject to q judicial review, however, the case was adjourned in 2020.

The Board Order stated:

"Having regard to the neglected, unsightly and objectionable condition of the site, it is considered that the site detracts to a material degree from the amenity, character and appearance of the land in the neighbourhood and, therefore, falls within the definition of a derelict site as defined in sections 3(a) and 3(b) of the Derelict Sites Act 1990, as amended. Having regard to the observed condition of the site and the documentation provided in relation to the procedures and steps taken under the

Derelict Sites legislation to include the site on Limerick City and County Council's Derelict Sites Register and the serving of the notice on the lands, it is considered that the acquisition of the site by the local authority is necessary in order to render the site non-derelict and to prevent it continuing to be a derelict site. It is also considered that the objection cannot be sustained, having regard to that said necessity."

5.0 Planning Authority Decision

5.1. Planning Authority Reports

5.1.1. Report dated 18th of June 2018 is on file. This includes details of site location (map), site photos, the site address, description, site area, ownership etc.

5.1.2. The recommendation of the report notes:

- In accordance with the aims and objectives of the Limerick 2030 Economic and Spatial Strategy, it is a key objective to provide the framework for expanded residential opportunities in the Georgian Quarter, and that there are significant opportunities for city centre living on Catherine Street through the refurbishment of Georgian housing stock.
- The site is in a highly visible location along the spine of the ACA which considerably detracts from the amenity and character of the historic location.
- The site has the potential to become a high quality mixed use development and that the redevelopment of the site has a major role to play in the overall regeneration of the area.
- The site has been vacant and idle for a period of a year and more.

5.1.3. There is also correspondence from Limerick City and County Council on file dating from the 19th of June 2018 reiterating the same points.

5.2. Planning Authority Notice

5.2.1. Limerick City and County Council advised the site owner (Thanos Securities Limited) by notice issued under section 15 of the 2015 Act that the subject site (Planning

Authority site ref. VS-032) is now liable for a payment of the levy for 2023 of €35,000 Payment terms and methods are outlined, dated 28th July 2025.

5.2.2. I am satisfied that the site was correctly placed on the register in accordance with the 2015 Act.

6.0 The Appeal

6.1. Grounds of Appeal

6.1.1. The landowner has submitted an appeal to the Commission and can be summarised as follows:

- The site was not vacant or idle on the relevant dates in 2023 and 2024 on the issued demand notices.
- Between 2019 and 2023, significant work was carried out to improve the condition of the site and bring it back into use. The site, therefore, could not be considered vacant and idle during this time.
- Permitted site clearance work took place in 2019, 2020, 2021 and 2022. A Section 5 declaration in relation to this work was granted by Limerick City and County Council under reference EC/42/19 in September 2019. The works detailed under the section 5 exemption commenced in 2019. A schedule of the works carried out is provided including environmental cleaning, site survey, demolition and clearance of fire damaged buildings, asbestos removal etc.
- As of the 1st of January 2020, the property was not vacant or idle. Aerial photography provided from the 9th of January 2020 indicate that the property was not vacant or idle as it was occupied by contractors carrying out clearance and demolition works.
- Works were completed to the site to address any matter considered to have an adverse effect on existing amenities, infrastructure and facilities in the area in which the property is situated and to address any matters considered to have adverse effects on the character of the area.
- In 2020 and 2021, the property was used by building contractors for adjacent properties (6 & 7) Mallow Street to facilitate the development of adjacent

buildings and was, therefore, in use. The property was not vacant as it was in use ancillary to works on adjacent properties. The works on the adjacent site continued until March 2021. This use had a positive effect on the area as it facilitated works to regenerate buildings within an Architectural Conservation Area (ACA).

- In January 2022, site enabling works commenced on the subject site including the erection of scaffolding and hoarding, therefore, the site was occupied and was not idle.
- In February 2022, demolition and enabling works commenced on the property. In March 2022 hoarding with graphics was erected. Planning permission has been obtained for commercial and residential development on the site and a new application is under preparation.
- The site was utilised and occupied from January 2023 to the first quarter of 2025 as a construction compound to facilitate works relating to the refurbishment and development of an adjacent building at no. 2-3 Mallow Street. The refurbishment works were carried out for the Peter Mc Verry Trust in conjunction with Limerick City and County Council and delivered 12 apartments. The agreement to rent the subject site was instrumental to the delivery of this development on a restricted urban site.
- There is a lack of clarity as to how the Local Authority determined the valuation of the site. Access to the site was not sought and this is required to provide a reasonable valuation for the property.
- Supporting information is submitted with the appeal including details of the planning history including a section 5 declaration (EC42/19); aerial imagery of the site from the 20th of October 2019 and 9th of January 2020; site photographs including images of scaffolding and hoarding; email correspondence with Henry Connolly Builders regarding site access and date site was vacated; invoices from building contractor regarding the rental of the site; and commencement notice of adjacent site 2-3 Mallow Street.

6.2. Planning Authority Response

No further response received.

7.0 Assessment

7.1. Introduction

7.1.1. The subject appeal 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 (in this case 2023), 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.

7.2. The site is no longer vacant

7.2.1. The Commission should be aware that the provisions of Section 18(2) of the Act does not specify whether the appellant 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 2023.

7.2.2. For the purposes of this assessment, I will consider both scenarios.

7.3. Is it a Vacant Site?

7.3.1 A Section 7(3) Notice of Entry on the Vacant Sites Register was issued on the 19th June 2018. No Section 9 appeal was made to the Commission. An assessment was carried out by the Planning Authority as to whether the site constituted a vacant site under section 5(1)(b). Following an assessment the site was placed on the register, these matters have not changed. I am satisfied that no new information has come to the fore since the Section 7(3) Notice was issued and that the matter of the initial vacancy of the site and its qualification to be included on the register is correct.

The site is no longer vacant as of the 1st of January 2023 or is no longer a vacant site on the date on which the appeal is made

7.3.2 Section 18(3) requires the Commission to also consider the vacant status of the site on the 1 January in the year concerned (2023) and on the date an appeal is made, which in this case was 21st August 2025.

7.3.3 The site owner disputes the vacant and idle nature of the site, stating that it was in use as a construction compound for an adjacent site between 2020 and 2021. The site was again used as a construction compound between January 2023 to the first quarter of 2025 to facilitate works relating to the refurbishment of another adjacent building. It is also detailed that significant works were undertaken to the site between 2019 and 2023 to improve its condition, and as there were contractors on the site carrying out these works, it cannot be deemed vacant and idle. It is noted that a section 5 confirmed the exempted nature of these works.

7.3.4 Having regard to the provisions of the Act, as the Notice of Entry refers to section 5(1)(b), I consider the subject lands fall within the category of 'Regeneration' Land. In this context, the first matter to consider is whether (i) the site, or the majority of the site, is vacant or idle. In this regard, I note the land owners submission regarding the use of the site as a construction compound, However, it should be noted that Circular Letter PL/7/206 states that "*in certain circumstances a site that is vacant may be used on a temporary short term or periodic ad hoc basis……A site that is vacant and used for such temporary purposes would not be considered as being in full and active use. Therefore, the levy can be applied.*" I consider that the use of the site as a construction compound is such a temporary use. It is a short-term activity that was not carried out as part of any existing planning permission to develop the subject site for housing and in my opinion, it does not overcome the test that site is vacant and idle. Nor do I consider the temporary occupation of the site by temporary construction workers as a basis to overcome the fact that fundamentally the site was without an active permanent use.

7.3.1. I also refer the Commission to Section 6(7) of the Act which details that the Planning Authority or the Commission on appeal shall not have regard to any unauthorised development or unauthorised use in determining whether a site is vacant or idle. In this case, the owner has not provided satisfactory evidence to suggest that the development or use of the site as a construction compound had the benefit of planning permission.

7.3.2. The second test to consider is whether (ii) the site being vacant or idle has adverse effects on existing amenities or reduces the amenity provided by existing public infrastructure and facilities (within the meaning of section 48 of the Act of 2000) in the area in which the site is situated or has adverse effects on the character of the area. The matters relating to adverse effects are to be determined by reference to Section 6(6) of the Act which sets out a number of tests as follows: (a) land or structures in the area were, or are, in a ruinous or neglected condition, (b) anti-social behaviour was or is taking place in the area, or (c) there has been a reduction in the number of habitable houses, or the number of people living, in the area, and whether or not these matters were affected by the existence of such vacant or idle land [s.6(6)].

7.3.3. It is evident that the Planning Authority relied on test (a) and noted in the planning report pertaining to the site dated 18th of June 2018, that the condition of the site and its high visibility meant that it detracted from the unique and historic location. Photographs to support this contention were included in the report which indicated that the buildings on the site were in a very neglected condition.

7.3.4. The site owner has submitted evidence that works have taken place from 2019 onwards to improve the physical appearance of the site. This included the removal of fire damaged buildings, demolition of ancillary structures, cleaning, repair and removal of debris. It is also noted in the subject appeal that in 2022 scaffolding and hoarding with graphics was erected. Photographic evidence demonstrating these works is submitted with the appeal documentation.

7.3.5. Whilst I acknowledge that significant progress has been made to improve the physical appearance of the site, it remains undeveloped. The buildings with frontage to Catherine Street including two important protected structures, whilst covered in scaffolding remain in a neglected condition. The site is highly visible and is located in a sensitive historic architectural conservation area. In this context, it current physical state significantly detracts from the visual amenity of the area and the streetscape. I note the comments made in the appeal that the use of the site as a construction compound has facilitated works on adjacent sites for residential development which have improved the physical appearance of the area. This may be the case, but the site itself, subject of this appeal, remains in my view in a neglected condition and has adverse effects on existing amenities. I am, therefore, satisfied that for the period concerned, 2023, and on the date when this appeal was made, the site remained a vacant site for the purposes of the 2015 Act.

7.3.6. I note the owner also makes reference to the fact that planning permission has been granted on the site. However, 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".* This is not a basis, therefore, to disapply the levy.

7.4. Levy Calculation

7.4.1. A Notice of Determination of Market Value was issued to Thanos Security Limited on the 5th February 2025 stating that the valuation placed on the site is €1,000,000. No evidence of an appeal to the Valuation Tribunal regarding this valuation is present on the file.

7.4.2. In the case of this appeal, a Notice of Demand for Payment of Vacant Site Levy under Section 15 of the Urban Regeneration and Housing Act was issued to Thanos Securities Ltd. on the 28th of July 2025 for the value of €35,000.

7.4.3. As per the notice, the applicable rate is 7% and it is evident, therefore, that the levy calculation has been incorrectly calculated. The Notice of Demand issued under section 15 of the 2015 Act incorrectly states the levy due.

7.4.4. As detailed in above in Section 1, a valuation pertaining to the site was issued by Limerick City and County Council on the 2nd December 2019. The value of the subject site was stated to be €500,000. This was appealed to the Valuation Tribunal (Reference VS19/6/0023) but was struck out on the 28th of August 2024. Correspondence on file from Limerick City and County Council dated the 8th of September 2025 confirms that after the appeal was struck out, Limerick City and County Council charged the vacant site levy based on the valuation determined in October 2019 (€500,000) for the years 2020, 2021 and 2022.

7.4.5. The correspondence, however, also states that a new valuation was then carried out in accordance with Section 12 of the Urban Regeneration & Housing Act 2015 (as amended) and that on the 31st of October 2022, the site was valued at €1,000,000. The owner of the site was notified of this valuation in a notice issued pursuant to Section 12(4) of the Urban Regeneration and Housing Act 2015 (amended 2018) on the 5th of February 2025. The vacant site levy for **2023 and 2024** is based on this revised valuation.

7.4.6. The Council have confirmed that Demand for Payment Notice for 2023 is based on this later valuation and this is reflected in the Notice issued on the 28th of July 2025. However, 7% of the market value of €1,000,000 equates to €70,000. The levy on the Notice has, therefore, been incorrectly calculated as it states €35,000.

7.4.7. I refer the Commission to section 18(4) Urban Regeneration and Housing Act 2015 (amended 2018) which states *"where the Board determines 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 this regard, I advise that notice should issue to the Planning Authority to correct the amount on the Demand for Payment Notice to €70,000.

7.4.8. The Commission should note that I do not consider this a new issue as the landowner was fully aware of the Notice and the levy sought when making their appeal and specifically raised the matter of the valuation in their grounds.

7.4.9. The Commission should also note that I consider that the appellants assertion that it is unclear how the Local Authority determined the valuation of the site as no site visit was undertaken, is a matter for the Valuation Tribunal and is outside the scope of this appeal.

8.0 Recommendation

8.1. I recommend that in accordance with Section 18 (3) of the Urban Regeneration and Housing Act 2015 (as amended), the Commission should confirm that the site was a vacant site for the year 2023.

8.2. I recommend that in accordance with Section 18(4) of the Urban Regeneration and Housing Act 2015 (as amended), the Commission should issue a notice to the

Planning Authority to correct the amount of the levy demand to €70,000 on the Demand for Payment Notice.

9.0 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 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) The information on the Demand for Vacant Site Levy Notice for the year 2023 dated the 28th of July 2025,

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.

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.

Erika Casey
Director of Planning

29th October 2025