Inspector's Addendum Report

ABP-323472A-25 and 323474A-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 report is an addendum report to the Inspector's reports in respect of ACP 323472-25 and 323474-25. These reports refer to 2 no. demand for payments appeals of the vacant site levy for the years 2023 and 2024 for a site located at 34 and 41 Catherine Street,

1.2. The Commission issued a Section 132 Notice to Limerick City and County Council regarding both appeals on the 25th of November 2025. This requested the following:

The Commission requires the following information:

1. Confirmation of the date the revised valuation of €1,000,000 was entered in the register, and
2. A copy of the written notice to the owner of the vacant site of the revised valuation of €1,000,000 it placed on their site, and informing the owner of their right to appeal under Section 13 of the Act.

2.0 Response of the Local Authority

2.1. The Local Authority submitted their response on the 5th February 2025 in respect of 323472-25 comprising the following:

- A copy of the market value of the site (€1,000,000) issued to the Thanos Security Limited on the 5th of February 2025.
- A copy of the vacant site register confirming the site was entered onto the register in June 2018.

A specific response with respect to 323474 was not submitted.

2.2 The submission was considered by the Commission and a further section 137 notice was issued to the parties in relation to both files on the 12th February 2026 on the following matters:

1. a valuation pertaining to the site was issued by the local authority on the 2nd day of December 2019. The value of the subject site was stated to be €500,000, which was appealed to the Valuation Tribunal (Reference VS19/6/0023) but was struck out on the 28th day of August 2024.

2. The local authority subsequently charged the vacant site levy based on the valuation determined in October 2019 (€500,000) for the years 2020, 2021 and 2022.

3. Submissions from the local authority, however, also indicated that a new valuation was 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.

4. In response to the Section 132 notice issued by the Commission to the local authority on the 25th day of November 2025, the local authority confirmed that the revised valuation was entered into the Register in February 2025 and the owner was informed of the revised valuation by written notice on the 5th day of February 2025.

In addition, the Commission also noted:

5. Section 12(1) of the Act states 'A planning authority shall determine, as soon as may be after it is entered on the register, and at least once every 3 years thereafter, the market value of a vacant site by estimating or causing to be estimated the price which the unencumbered fee simple of such site would fetch if it was sold on the open market on the date of the determination in such manner and in such conditions as might reasonably be calculated to obtain for the vendor the best market price for the site.

6. Section 12(4) of the Act states 'Where the planning authority has determined the market value of a vacant site it shall enter particulars of the determination in the register (together with the date of entry in the register), and give written notice to the owner of the vacant site of the valuation or the revised valuation, as the case may be, which it has placed on the site and inform the owner of his or her right to appeal under Section 13'.

7. Section 18(4) of the Urban Regeneration and Housing Act 2015 (as amended) 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.

The Commission might therefore consider that,

(i) pursuant to Section 12(4) of the Act, no valid valuation pertained to the site from the 2nd day of December 2022 (i.e. three years following the previous valuation) because the particulars of the determination carried out on the 31st day of October 2022 under Section 12(1) of the Act were not entered in the Register until February 2025 and written notice to the owner of the vacant site of the valuation or the revised valuation was not issued until the 5th day of February 2025 in accordance with Section 12(4) of the Act,

(ii) that consequently the appropriate valuation pertaining to the site from the 2nd day of December 2022 to February 2025 including during 2023 is zero, and

(iii) that the amount of the levy (7%) for 2023 has therefore been incorrectly calculated in respect of the vacant site and should more appropriately be calculated as zero.

For ACP-322747, the 137 notice was the same except point (ii) refers the appropriate valuation pertaining to the site from the 2nd day of December 2022 to February 2025 including during **2024** is zero and point (iii) states that the amount of the levy (7%) for **2024** has therefore been incorrectly calculated in respect of the vacant site and should more appropriately be calculated as zero.

3.0 Further Submissions

Limerick City and County Council

3.1. Limerick City and County Council submitted a response in relation to ACP 323474-25 on the 9th of March 2026. No specific response was received in respect of 323472-25. The response can be summarised as follows:

- Notes that there was a live appeal with the Valuation Tribunal in respect of the October 2019 valuation which was ongoing until it was struck out in September 2024. In accordance with the legislation, Limerick City and County Council was prohibited from demanding levies while there was a live appeal.

- It is questioned how Limerick City and County Council could demand a levy for 2023 when there was a live appeal or what valuation they could have used.
- It is noted that the Council were not in a position to determine the new valuation until the existing appeal was dealt with. The site was revalued and a retrospective valuation received. The owner was notified in February 2025 of the valuation as of October 2022.
- The Council is of the opinion that the retrospective valuation allowed the levy to be charged for 2023.

Thanos Securities Limited

- The submission states that Thanos Securities is of the opinion that the Local Authority could have carried out their valuation within the required three years, even if there was an active appeal with the Valuation Tribunal.
- Refers to Section 12(1) of the Act that states the market value of the vacant site must be determined at least once every 3 years after the site is entered on the register.
- It is considered that the retrospective valuation referred to is not valid as the Act required a valuation to be carried out at least once every three years.

4.0 Assessment

4.1. I refer to my original reports dated 29th of October 2025. The Notice of Entry on the Vacant Sites Register was issued 19th June 2018. 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 if 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. A strike out notification was issued dated the 28th of August 2024.

4.2. It is evident that the valuation appeal was with the Tribunal for a period of nearly 5 years. Once the matter was resolved, Limerick City and County Council carried out a new valuation on the 31st of October 2022 and 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. The levy for 2020, 2021 and 2022 is based on the original €500,000 valuation.

4.3. Section 12(1) of the Urban Regeneration and Housing Act 2015 Act states:

12.(1) A planning authority shall determine, as soon as may be after it is entered on the register, and at least once every 3 years thereafter, the market value of a vacant site by estimating or causing to be estimated the price which the unencumbered fee simple of such site would fetch if it was sold on the open market on the date of the determination in such manner and in such conditions as might reasonably be calculated to obtain for the vendor the best market price for the site.

4.4 Section 13 (8) regarding an appeal of market value determination states:

(8) The planning authority shall not make a demand for payment of vacant site levy under section 15

(a) before the expiry of the period during which an appeal may be brought under that subsection, and

(b) where an appeal is brought under subsection (1), before the appeal is finally determined or withdrawn

4.5 The Planning Authority carried out the first valuation in 2019. Given that the valuation was under appeal, they were precluded from making a demand for payment in 2022 as per the provisions of section 13(8). The Planning Authority have confirmed that once the issue was resolved with the Tribunal, they carried out a valuation that was based on the value of the site in 2022. This in my view is reasonable and in accordance with the requirement of section 12(4) which required a new valuation every three years after the site is entered onto the register.

4.6 The appellants claim that the valuation for 2022 could have been carried out whilst the appeal to the Tribunal was live. However, given that the matter was not resolved with the Valuation Tribunal, this would have been a fruitless exercise as no demand for levy could have been issued. Furthermore, if the appeal to the Tribunal had been successful this would have undermined any subsequent valuation. The approach taken by the Local Authority is in my view reasonable.

4.7 It is clear that the circumstances regarding he delay of the original appeal with the Tribunal were exceptional and the Planning Authority could not proceed to carryout a subsequent valuation without the appeal on the first valuation being resolved.

5.0 Recommendation

5.1. I refer to my original Inspector's Reports and recommendations regarding ABP-323472 and 323474 dated 29th October 2025. Having regard to the additional submissions received, 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 years 2023 and 2024.

5.2. 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 for both 2023 and 2024.

6.0 Reasons and Considerations

ACP-323474-25

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, 2024,

(f) The information on the Demand for Vacant Site Levy Notice for the year 2024 dated the 28th of July 2025,

(g) The further responses received from the planning authority dated the 9th of March 2026 and the appellant on the 27th March 2026,

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.

ACP-323472-25

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,

(g) The further responses received from the planning authority dated the 9th of March 2026 and the appellant on the 27th March 2026 with respect to ACP 323474,

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 me, directly or indirectly, following my professional assessment and recommendation set out in my report in an improper or inappropriate way.

Inspector ____ **Date**: 7th May 2026

Erika Casey