



An  
Coimisiún  
Pleanála

## Inspector's Report

### ACP- 324027-26

---

<b>Type of Appeal</b>	Appeal against a Section 18 Demand for Payment
<b>Location</b>	Lynn Dock, Rathedmond, Co. Sligo.
<b>Planning Authority</b>	Sligo County Council
<b>Planning Authority VSL Reg. Ref.</b>	SL-VS-25
<b>Site Owner</b>	D.P (Sligo) Ltd. - Brian and Martina Sherlock
<b>Date of Site Visit</b>	No site inspection
<b>Inspector</b>	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 Sligo County Council, stating their demand for a vacant site levy for the year 2024 amounting to €17,500 for a vacant site at Lynns Dock, Rathedmond, Sligo, and identified as SL-VS-25. The notice was issued to DP (Sligo) Ltd., Brian and Martina Sherlock and dated 18<sup>th</sup> December 2025. The owner, 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 was issued to Brian and Martina Sherlock on the 5<sup>th</sup> of November 2018. A Section 7(3) Notice of Entry to the Vacant Sites Register was issued dated the 11<sup>th</sup> of December 2018. This was appealed to the Board under ABP 303382-19 and the Board determined that the site was a vacant site within the meaning of the Act and considered that it was appropriate that a notice be issued to the Planning Authority to confirm entry on the Vacant Sites Register in a Board Order dated the 23<sup>rd</sup> of April 2019. A valuation pertaining to the site was issued by Sligo County Council on the 17<sup>th</sup> November 2025. The value of the subject site is stated to be €250,000. There is no evidence that this was appealed the Valuation Tribunal.

## 2.0 Site Location and Description

- 2.1. The site, with a stated area of 0.27 hectares is located approximately 600m to the north east of O' Connell Street, Sligo. It is adjacent to Hughes Bridge and bounded by roads on three sides namely the N4, Ballast Quay, and Pirn Mill Road. The rear of the site adjoins a commercial premises. Palisade fencing forms the boundary of the site to the back of the footpath.

## 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 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 of Entry on the Vacant Sites Register was issued on the 11<sup>th</sup> of December 2018. This was appealed to the Board under ABP 303382-19 and the Board determined that the site was a vacant site within the meaning of the Act and considered that it was appropriate that a notice be issued to the Planning Authority to confirm entry on the Vacant Sites Register in a Board Order dated the 23<sup>rd</sup> of April 2019.

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.’*

3.1.3 Section 18(3) of the Act states:

*“Where the Board determines that a site was no longer a vacant site on 1 January in the year concerned, or is no longer a vacant site on the date on which the appeal under this section is made, it shall give written notice to the planning authority who shall cancel the entry on the register in respect of that site and shall cancel the demand made in respect of that year”.*

## 3.2. Development Plan Policy

3.2.1 The Sligo CDP 2024-2030 is effective from the 11<sup>th</sup> of November 2024. The Proposed Sligo Town and Environs Urban Area Plan is at pre-draft consultation stage. The County Development Plan includes the zoning and strategic designations and objectives for Sligo Town.

3.2.2 Fig. 3A Core Strategy Map identifies that Sligo is a Regional Growth Centre. Table 3.1 outlines that the strategy for Sligo Town is to facilitate strong housing and population growth in accordance with the Regional Spatial and Economic Strategy,

implement Regional Growth Centre RPOs and other major projects, promote urban regeneration and economic development.

3.2.3 Chapter 5 outlines the Settlement Strategy for Sligo. Section 5.2.1 outlines population and housing projections. In Section 3.7 (c) of the RSES, RPO 3.7.38 - Sligo County Council is required to facilitate the provision of 3,000 to 5,000 residential units to accommodate the additional Sligo Town population by 2040. During the 6 year life cycle of the CDP, the number of dwellings allocated to Sligo Town in accordance with the RSES provisions would be between 900 and 1,500 units.

3.2.3 The plan states that taking into account the empirical evidence of acute housing shortage in Sligo Town, constantly increasing since 2016, the actual demand is probably much higher. The Plan facilitates 'frontloading' the delivery of housing in Sligo Town, by zoning sufficient lands to accommodate the Core Strategy allocation of 2,649 units by 2030, and potentially more units taking into account the lands zoned in excess of the minimum required. It is noted that Sligo Town has the greatest potential to deliver compact growth and regeneration in the existing built up area, as well as designated strategic growth areas to the north-east and south-west.

3.2.4 The Strategy for Sligo Town consists of the following elements:

- Support accelerated population growth to a level of at least 25,360 persons by 2030.
- Ensure that at least 40% of new development occurs within Sligo Town's existing built-up area, through regeneration and consolidation on infill and brownfield sites.
- Prioritise new residential and employment-related development on greenfield sites in the areas served by the Western Distributor Road at Caltragh and Oakfield, and at Ballinode, which will be served by the Eastern Garavogue Bridge and Approach Roads Scheme.

3.2.5 Chapter 10 addressed Urban Regeneration Objectives. It is an objective of Sligo County Council to:

**O-UR-1:** *Identify, if necessary, further areas in need of regeneration in Sligo Town as part of the process of preparation/ review of Sligo and Environs Local Area Plan (in addition to the Regeneration Sites designated in this Plan - refer to Chapter 11 Sligo Town).*

**O-UR-2:** *Actively pursue the reduction of vacant/derelict residential structures and sites within the town centres of Sligo, Ballymote, Enniscrone and Tobercurry.*

3.2.6 The site is zoned TC2:

**Objective TC2 – Town centre uses, type 2 (only in Sligo Town)**

*Consolidate the existing fabric of central areas outside the town core (TC1 Zone) by densification of appropriate commercial and residential developments, ensuring a mix of commercial, recreational, civic, cultural, leisure, residential uses and urban streets, while delivering a quality urban environment.*

The zoning matrix sets out that apartment use and houses are normally permitted. Traveler accommodation, and institutional or day care centre uses are open for consideration.

**4.0 Relevant Planning History**

**PA Reg. Ref. PA 2360376**

Permission granted by Sligo County Council on the 23<sup>rd</sup> of June 2025 for a mixed use development comprising 3 commercial units, 10 own door residential units and 35 apartments.

**ABP Ref 321123-24**

Appeal against a demand for payment of vacant site levy.

The Commission Order dated the 25<sup>th</sup> of June 2025 determined that the site was a vacant site within the meaning of the Act, but that the amount of the levy for the period concerned, 1<sup>st</sup> January 2023 to 31<sup>st</sup> December 2023 had been incorrectly

calculated as it was based on a valuation that had not been determined at least once every three years as required by section 12(1) of the Urban Regeneration and Housing Act 2015. It was noted that the initial valuation dated in August 2019 by the planning authority and notified to the owner on the 4<sup>th</sup> of September 2019 had not been updated.

The Commission should note that the market value of the site was revalued and a Notice of the Determination of the Market Value was issued to the landowners on the 17<sup>th</sup> of November 2025.

### **ABP Ref. 309323-21**

Appeal against the decision by Sligo County Council to enter this site (VS-25) onto the vacant sites register. The Board determined that the site was a vacant site within the meaning of the Act.

## **5.0 Planning Authority Decision**

### **5.1. Register of Vacant Sites Reports**

5.1.1 Copies of the Planning Authority Vacant Sites Reports and Notices have been provided, and these include photographs of the site over a period of time. The following are provided and are included on file:

- Planning Authority report dated the 7<sup>th</sup> October 2016. This report contains photographs of the site dated October 2016. It concludes that the site could be considered to constitute 'residential land' and a vacant site in accordance with section 5 of the of the Urban Regeneration and Housing Act 2015.
- Planning Authority report dated 26<sup>th</sup> of October 2017. This report contains photographs of the site dated October 2017. It states the site can be considered to constitute residential land and a vacant site.
- Report completed in January 2018 comprising an assessment of housing need for the purposes of section 5(1)(a)(i) of the Urban Regeneration and Housing Act 2015.

- Notice of Proposed Entry on the Vacant Site Register – 5<sup>th</sup> November 2018.
- Submission by Brian and Martina Sherlock dated 20<sup>th</sup> November 2018 in relation to the Notice of Proposed Entry. This noted the intent to develop a hotel on the subject site.
- Notice of Entry on the Vacant Site Register – 11<sup>th</sup> December 2018.
- Notice of Demand for Payment of Vacant Site Levy – 16<sup>th</sup> December 2020.
- Notice of Demand for Payment of Vacant Site Levy – 15<sup>th</sup> December 2021.
- Notice of Demand for Payment of Vacant Site Levy – 26<sup>th</sup> October 2022.
- Notice of Demand for Payment of Vacant Site Levy – 20<sup>th</sup> June 2023.
- Notice of Demand for Payment of Vacant Site Levy – 11<sup>th</sup> October 2024.
- Notification of grant of permission – PL 23/60376.
- Notice of Determination of Market Value – 17<sup>th</sup> November 2025.
- Notice of Demand for Payment of Vacant Site Levy for 2024 – 18<sup>th</sup> December 2025.

## 6.0 The Appeal

### 6.1. Grounds of Appeal

6.1.1 The main ground of appeal relates to the difficulty in obtaining planning permission for the site. It is noted that plans have been progressing since 2020 but were delayed due to the Covid pandemic. Following protracted negotiations with the planning authority, an application was made in December 2023 and permission was granted in June 2025. It is stated that no development has commenced on site.

### 6.2 Planning Authority Response

6.2.1 A letter from Sligo County Council to An Coimisiún Pleanála dated the 3<sup>rd</sup> February 2026 states that the site is still a 'vacant site' within the meaning set out in section 5(1)(a) of the Urban Regeneration and Housing Act 2015 (as amended) and that the levy is correctly calculated.

## **7.0 Assessment**

### **7.1 Introduction**

7.1.1 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.

### **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 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 the period specified is the 1<sup>st</sup> of January 2024 to the 31<sup>st</sup> of December 2024.

### **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 11<sup>th</sup> of December 2018. An assessment was carried out by the planning authority as to whether the site constituted a vacant site under section 5(1)(a). Following an assessment, the site was placed on the register. 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.

7.3.2 An appeal was made to the Board under ABP 303382-19. The Board considered that insufficient reason had been put forward by the landowner to justify the cancellation

of the entry on the vacant sites register. The Board determined that the site was a vacant site within the meaning of the Act and considered that it was appropriate that a notice be issued to the Planning Authority to confirm entry on the Vacant Sites Register in a Board Order dated the 23rd of April 2019. A letter was issued to the Planning Authority in this regard.

7.3.3 An Appeal against a demand for payment of vacant site levy was made in 2025. The Commission Order dated the 25<sup>th</sup> of June 2025 stated that whilst it was considered that the amount of the levy had been incorrectly calculated, that it was determined that the site was a vacant site within the meaning of the Act.

7.3.4 The appellants do not dispute the vacancy of the lands and the appeal submission explicitly states that no development has commenced on site. The appeal refers only to difficulties and delays in obtaining planning permission. This is not a reason to disapply the levy. The Commission should note that Circular PL 7/ 2016 specifically advises that *“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 ley may be applied.”*

7.3.5 The Planning Authority response to the Commission received on the 3rd February 2026 states that the site is still a ‘vacant site’ within the meaning set out in section 5(1)(a) of the Urban Regeneration and Housing Act 2015 (as amended).

7.3.6 Based on the information submitted and the evidence presented by the Planning Authority, I am satisfied that for the year concerned, 2024, that the site was a vacant site. I am also satisfied having regard to the provisions of section 18(3) of the Act that the site was vacant on the date that the appeal was made – the 13<sup>th</sup> of January 2026.

## 7.4 Levy Calculation

7.4.1 A Notice of Determination of Market Value was issued to Brian and Martina Sherlock on the 17<sup>th</sup> November 2025 with a value of €250,000. A levy of €17,500 was served on the landowner for the year 2024.

7.4.2 The applicable rate for the period concerned is 7% and it is evident therefore, that the levy has been correctly calculated. The Planning Authority response to the Commission also confirms that the levy is correctly calculated.

7.4.3 Having regard to the foregoing, I consider that the Notice is valid and as such, the Demand for Payment for 2024 should be confirmed.

## 8.0 **Recommendation**

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 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.

## 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,
- (b) the grounds of appeal submitted by the appellant, including confirmation that no development has commenced,
- (c) the report of the Planning Inspector,
- (d) the need for housing in the area, that the site is suitable for the provision of housing as demonstrated by the residential land use zoning for the area and planning history of the site, and that insufficient reason is put forward to cancel entry on the Vacant Sites Register,

- (e) that the site is and was vacant for the period concerned,
- (f) that the amount of the levy has been correctly calculated at 7% of the site value in 2024,
- (g) that there has been no change in the ownership of the site during the period concerned, 1<sup>st</sup> January 2024 to 31<sup>st</sup> of December 2024,

The Commission is satisfied that the site was a vacant site for the year 2024 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 me, directly or indirectly, following my professional assessment and recommendation set out in my report in an improper or inappropriate way.*

---

**Erika Casey**  
**Director of Planning**

18<sup>th</sup> March 2026