

Comhairle Cathrach Chorcaí Cork City Council



General Development Contribution Scheme 2020-2022 & Supplementary Development Contribution Scheme 2020-2022

(under Section 48 and Section 49, Planning and Development Act, 2000 as amended)

Adopted by Council on 14th September, 2020

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Section 1: Development Contribution Scheme

1.1 Introduction

Section 48 (1) of the Planning and Development Act, 2000 as amended (hereinafter referred to as 'the Act') enables a planning authority, when granting a permission under Section 34 of the Act, to include conditions requiring the payment of a contribution in respect of public infrastructure and facilities benefiting development in the area of Cork City Council (hereinafter called 'the Council' which shall be read as meaning Cork City Council, the planning authority and the local authority, as appropriate), and that is provided, or that it is intended will be provided, by or on behalf of the Council (regardless of other sources of funding for the infrastructure and facilities).

Section 48(2) of the Act provides for the making of a scheme and provides that a planning authority may make one or more schemes in respect of different parts of its functional area.

Section 48(3) of the Act specifies that a scheme shall state the basis for determining the contributions to be paid in respect of public infrastructure and facilities, in accordance with the terms of the scheme.

In stating the basis for determining the contributions to be paid, the scheme shall indicate the contribution to be paid in respect of the different classes of public infrastructure and facilities which are provided or to be provided by any local authority and the planning authority shall have regard to the actual estimated cost of providing the classes of public infrastructure and facilities, except that any benefit which accrues in respect of existing development may not be included in any such determination.

A scheme may allow for the payment of a reduced contribution or no contribution in certain circumstances, in accordance with the provisions of the scheme.

Section 48(15)(a) of the Act, specifies that a planning authority may facilitate the phased payment of contributions under Section 48 and may require the giving of security to ensure payment of contributions.

Section 48(3)(A) of the Act allows for the provision of reduced contribution payments which are the subject matter of a planning condition.

The primary amendments to the scheme are the incorporation of the Economic Development Initiatives, as previously granted under Section 66 of the Local Government Act, 2001. These initiatives promoted the general and economic development of Cork City Council's administrative area (Table 6 General Development Contribution Scheme). Other minor amendments were also made to Table 5- General and Table 4-Supplementary Development schemes.

Definitions

Section 48(17) of the Act gives the following meaning to "public infrastructure and facilities" -

- (a) the acquisition of land,
- (b) the provision of open spaces, recreational and community facilities and amenities and landscaping works,
- (c) the provision of roads, car parks, car parking places, surface water sewers and flood relief work, and ancillary infrastructure.
- (d) the provision of bus corridors and lanes, bus interchange facilities (including car parks for those facilities) infrastructure to facilitate public transport, cycle and pedestrian facilities, and traffic calming measures,
- (e) the refurbishment, upgrading, enlargement or replacement of roads, car parks, car parking places, surface water sewers, flood relief work and ancillary infrastructure.
- (f) the provision of high – capacity telecommunications infrastructure, such as broadband,
- (g) the provision of school sites, and
- (h) any matters ancillary to paragraphs (a) to (g)

Notwithstanding the above definitions, with effect from 1st January 2014, responsibility for public water and wastewater services has been transferred to Irish Water. In accordance with Section 21 of Water Services (No. 2) Act 2013, Irish water are empowered to levy connection/supply charges in respect of these services. Development charges in respect of water and wastewater facilities are no longer applied by Cork City Council. Management of stormwater remains a responsibility of Cork City Council and provision for contributions towards investment in this infrastructure is included in the current scheme.

1.2 Basis for Determination of Contribution

The basis for the determination of a contribution under the Cork City Council Development Contribution Scheme 2020-2022 ("the Scheme") is as follows:

- (a) the amount of the actual estimated costs which are attributable in the years up to and including 2022 of providing public infrastructure and facilities (listed in the Table 1 below and Appendix I attached) but excluding any benefit which accrues in respect of existing development (i.e. the eligible cost).
- (b) the aggregated floor areas in square metres of existing development and probable development (as set out in the General Development Contribution Scheme 2020-2022 in respect of residential and non-residential development (set out in Table 2 below)(i.e. the relevant floor space) and Class 2 amended for that as stated in section 1.2a above.
- (c) the development contributions payable per square metre of residential and/ or non-residential development, are determined by dividing the

eligible cost by the relevant floor space. The results are given in the Table 3 below.

1.3 Calculation of Contribution

In determining the contributions in accordance with the Scheme, regard has been given to the actual estimated cost of providing the classes of public infrastructure and facilities set out in Table 1.

Table 1: Estimated costs attributable in the years up to and including 2022 in providing the following classes of public infrastructural development

Classes of Public Infrastructural Development	€
Class 1 – Roads, transportation infrastructure and facilities	€404,350,000 (66.71%)
Class 2 – Stormwater Management	€10,600,000 (1.75%)
Class 3 – Parks, recreation, amenity and community facilities	€191,200,000 (31.54%)
Total	€606,150,000

Table 2: Existing & Probable Development

Development per square metre	Residential	Non Residential	Total	% of Total Dev
Existing development to date	5,451,044	4,948,010	10,399,054	90.4%
Probable development 2016 – 2022	937,530	166,522	1,104,052	9.6%
Total	6,388,574	5,114,532	11,503,106	100%

Both existing developments (10,399,054 sqm) and probable development of (1,104,052 sqm) will accrue a benefit from the provision of the infrastructural projects set out in Table 1.

However, any benefit which accrues in respect of existing development (90.4%) must be excluded in calculating the development contributions to be levied under the scheme. Therefore, the portion of the project costs of €606.15M being allocated to probable development is €58.2M (9.6 %).

Accordingly, the charges to be levied are calculated by dividing the eligible project costs of €58.2M by the amount of development which is projected to occur (1,104,052 sqm) during the lifetime of the Scheme.

1.4 Level of Contribution

In accordance with the Act, the Council will determine and levy the development contributions set out in Table 3 as a condition of planning on all development except where an exemption or reduction (outlined in Table 5 and/or Table 6) applies.

Table 3: Development Contributions for residential and / or non-residential development per square metre floor area in euro.

Class	Class 1	Class 2	Class 3	Total
€ per square metre	€35.16	€0.92	€16.62	€52.70

Note 1: Classes of Public Infrastructural Development:

Class 1 : Roads, transportation infrastructure and facilities
Class 2 : Stormwater management infrastructure and facilities
Class 3 : Parks , recreation , amenity and community facilities

Note 2: The rates of contribution will be subject to indexation and will be updated on a quarterly basis in line with the Consumer Price Index as published by the Central Statistics Office. During the lifetime of the Scheme, contributions shall be payable at the index adjusted rate pertaining to the quarter of the year in which implementation of the permission is commenced. The Council will publish on a quarterly basis the revised (indexed) schedule of contributions on the Council's Website. Quarterly periods will correspond to: Jan – March inclusive; April – June inclusive; July – September inclusive; October – December inclusive.

The rates of contribution in the Development Contribution Scheme adopted in previous schemes are also subject to indexation and will, once this scheme is adopted, be updated on a quarterly basis in line with the Consumer Price Index as published by the Central Statistics Office.

Note 3: The floor area of the proposed development (with the exception of items identified in Table 4) shall be calculated as the gross internal floor area of all relevant floorspace. Gross internal floor area is measured from the internal measurement of the floorspace on each floor of the building and includes internal walls, partitions, passages, and storage areas. Table 4 identifies additional areas that are subject to contribution.

Table 4: Additional areas that are subject to a contribution

Carport/ Undercroft
Any development that has a carport/ undercroft (or other similar structure excluding bus shelters) will have the entire area comprising of the carport/ undercroft (or other similar structure) and covered by the roof/ ceiling/ other similar structure included in the area used for the calculation of the contribution. This excludes lightwells within a development not covered by a roof.
Building on Stilts or Partially on stilts
Any development that consists of a building on stilts or partially on stilts (or similar structure) will have the entire usable (i.e. greater than 1.8 m) area under the building (or other similar structure) and covered by the roof/ ceiling/ other similar structure included in the area used for the calculation of the contribution.
Basement/ Underground Parking/ Service Areas
Any development having a basement/ underground parking/ service areas (or similar structure) will have the area of the basement/ underground parking/ service areas (or similar structure) and covered by the roof/ ceiling/ other similar structure included in the area used for the calculation of the contribution.
The area to be included for the calculation of the contribution will include the area of any ramp leading into the basement/ underground parking/ service areas that is covered by a roof/ ceiling/ other similar structure
If the basement/ underground parking consist of more than one level, then the area of each level will be included for the calculation of the contribution.

1.6 Exemptions and Reductions

The Council applies the following exemptions or percentage reductions in respect of the categories set out in Table 5 below (also subject to paragraphs 1.7, 1.8 and 1.9):

Table 5: % Reductions in respect of specified categories of development

Category	Description	% Reduction
5.1	Provision of facilities by organisations which are considered to be exempt from planning fees as outlined in Part 12, Article 157 of the Planning and Development Regulations 2001 as amended, except where specified below. ¹	100%

¹ Where a planning application consists of development designed or intended to be used for social, recreational, educational or religious purposes by the inhabitants of a locality, or by people of a particular group or religious purpose denomination, and is not to be used mainly for profit or gain,

Is designed or intended to be used as a workshop, training facility, hostel or other accommodation for persons with disabilities and is not to be used mainly for profit or gain.

(This 100% reduction to the payment of development contributions **will not apply** to:

- Third level educational institutions and student accommodation.
- Fee paying schools.
- Hospitals, medical facilities, primary care centers and similar developments including any ancillary buildings.

5.2	Voluntary organisations or voluntary/ co-operative housing bodies as outlined in Part 12 Article 157 (2) of the Planning and Development Regulations 2001 as amended ²	100%
5.3	Social housing units, including those provided, in accordance with an agreement made under Part V of the Planning and Development Act 2000 (as amended) or which are provided by a voluntary or co-operative housing body which is recognized as such by the Council	100%
5.4	Affordable housing units provided, in accordance with an agreement made under Part V of the Planning and Development Act 2000 (as amended) by the Planning and Development (Amendment) Act 2002) or which are provided by a voluntary or co-operative housing body which is recognized as such by the Council or as part of the Government's various Affordable Housing Schemes	50%
5.5	Non-fee paying primary schools and secondary schools	100%
5.6	Not for profit, community-run childcare facilities	100%
5.7	Protected structures excluding ancillary new development where additional services are availed of.	100%
5.8	Extensions of up to 50% increase in original building size of protected structures in the city centre (as defined by attached map – Appendix 2).	100%
5.9	In the case of a change of use, where, in the opinion of the Planning Authority, the intended use constitutes a substantial intensification of use or is <u>likely to increase demands on services</u> , development contributions will be levied on the basis of 25% of the rate to be applied. (This may be subject to documentary proofs being furnished to the satisfaction of the Council. The burden of proof rests with the applicant / developer.)	75%
5.10	In the case of a change of use, where in the opinion of the Planning Authority, the intended use does not constitute a substantial intensification of use or is <u>unlikely to increase demands on services</u> , development contributions will not be levied. (This may be subject to documentary proofs being furnished to the satisfaction of the Council. The burden of proof rests with the applicant / developer	100%
5.11	Permission where a change of use is granted and the original permitted use was never executed	100%
5.12	Permission for a change of use relating to a protected structure	100%

² Where a planning application consists of or comprises the provision of houses, or development ancillary to such provision, which is proposed to be carried out by or on behalf of a Body approved for the purposes of Section 6 of the Housing (Miscellaneous Provisions) Act, 1992 (No. 18 of 1992) and is not to be used mainly for profit or gain.

Where an existing residential unit is converted to apartments or flats, charges will be levied based on the amount of the additional floor space (square metres) to be provided.

5.13	Permission for change of use/refurbishment of properties in the city centre (as defined by attached map – Appendix 2)	100%
5.14	Masts and antennae, dish and other apparatus/equipment for communication purposes that form part of the National Broadband Scheme (NBS) as defined by the Department of Communications, Energy and Natural Resources (DCENR)	100%
5.15	Renewable energy development with a capacity up to 0.5MW. (Larger capacity development will be charged at €1,000 per each 0.1MW above an installed capacity of 0.5MW).	100%
5.16	Development by persons in receipt of a disabled persons grant from the Council	100%
5.17	Temporary permissions up to 3 years ³	67%
5.18	Temporary permissions up to 5 years ⁴	50%
5.19	Temporary permissions up to 10 years ⁵	34%
5.20	Where contributions have been paid for a temporary permission which existed immediately prior to the grant of full permission, and relates to the same use and same area, a proportionate reduction will be given in the amount of contribution paid. Any additional area will be subject to the full rate of development contribution	
5.21	Temporary Seasonal permissions in use for 12 weeks or less per calendar year.	100%
5.22	Redevelopment to the family home ⁶ (where the applicant has confirmed in the Supplementary Planning Application form that the residence and proposed extension and/or demolition of residence and redevelopment are the family home).	First 40 sq.m.
5.23	Where part of a habitable house or other single residential unit (e.g. duplex or apartment unit) is demolished in connection with the provision of an extension and / or other alterations or modifications, a reduction of 100% will apply to the first 40 square metres. A property can only avail of this reduction once; subsequent reductions will be charged at the applicable rate.	
5.24	Where a previous residential (now derelict) property is demolished in association with a replacement residential development a reduction will be given for the area demolished. ⁷ Any additional area will be subject to the full rate of development contribution	

³ Subsequent similar temporary permission to be charged full rate of development contributions.

⁴ Subsequent similar temporary permission to be charged full rate of development contributions.

⁵ Subsequent similar temporary permission to be charged full rate of development contributions.

⁶ "The family home" means the permanent private residence of the applicant. Proof that this is the applicant's permanent private residence is required.

⁷ Proof that the property is a derelict property must be submitted e.g. listing on the derelict sites register.

5.25	<p>Proportionate reductions in respect of demolition will be allowed excluding where:</p> <ul style="list-style-type: none"> ▪ Development contributions were not previously paid on the original construction. and/or ▪ The replacement development and the intended use constitute a substantial intensification of use of services. <p>Demolition must be necessary to facilitate the proposed development.</p>	
5.26	<p>Where demolition work is necessary and levies were previously paid:</p> <ul style="list-style-type: none"> ▪ An allowance of the amount of development contributions previously paid will be deducted from contributions currently due. <p>Note to avail of this reduction the onus is on the applicant/agent to provide evident of payment at application stage.</p>	
5.27	<p>First time buyers purchasing dwellings (other than affordable dwellings where a 50% reduction applies) not exceeding 108 square metres will be entitled to a refund of 64% of the General Development Contributions applicable.</p> <p>The refund will be payable to the purchaser (owner/ occupier) on the occupation of the dwelling and be subject to sufficient proofs being furnished to the satisfaction of the Council</p>	
5.28	Residential development where development comprises new build dwellings (houses and apartments). ⁸	50%
5.29	Agricultural buildings and structures. ⁹	80%
5.30	Buildings and structures where the primary use is for manufacturing, storage and/or distribution. ¹⁰	66.6%

⁸ This applies to dwellings (houses and apartments) including build-to-rent, and does not apply to student accommodation, hotels, hostels, nursing homes or other types of residential institutions. This does not apply to extensions or alterations to dwellings.

⁹ This applies to non-residential buildings and structures ancillary to agricultural and horticultural development and uses including animal husbandry development.

¹⁰ Manufacturing means a process where any article or part of an article is made, including where raw materials or other materials are changed in form and condition by machinery or equipment and which results in the making of a new article, and includes light industrial buildings. The onus will be on the applicant to demonstrate in the planning application that the development complies with the above definition of manufacturing. Storage means where the principle use of the development, building or structure is for storage purposes; ancillary storage areas in other developments (e.g. ancillary storage rooms, spaces or facilities serving shops, dwellings, offices, etc.) do not qualify for this reduction.

Table 6: Refund on payment of Contributions.

Cork City Council will apply the refunds (set out below) to the General Development Contribution. This will be conditional on the full payment of General and Supplementary (if relevant) Development Contributions

<p>6.1</p>	<p>Reduction for Contribution(s) paid within one year of commencement Where payment of the General Development Contribution and the Supplementary Development Contribution, where applicable, is received within one year from the building commencement certified date, a reduction of 20%, subject to the maximum limit, will apply on the General Development Contribution only. The maximum reduction payable under this condition is €100,000. See note 2 for Commercial developments and multi-unit developments</p>	<p>20% Reduction to a maximum of €100,000</p>
<p>6.2</p>	<p>Reduction for facilitating specific job creation upon completion. For new developments which facilitate job creation upon completion. They must be in the categories of, manufacturing/internationally tradable/financial services, activities which are supported and certified by IDA Ireland, Enterprise Ireland and Local Enterprise Offices, as meeting their clients/sectoral requirements The reduction will only apply to the area of the building that facilitates the jobs. It will not apply to basement and ancillary areas.</p>	<p>20% excluding basements and ancillary areas</p>
<p>6.3</p>	<p>Reduction for Green Build developments in the City Zone defined area Cork City Council considers that it is necessary to promote the general and economic development of the City Centre of the City of Cork (area outlined in red on the attached map, appendix 2). New developments which are internationally recognised green building certified under the Leadership in Energy and Environmental Design (LEED) program, (sponsored by the U.S Green Building Council (USGBC) and Building Research Establishment Environmental Assessment Methodology (BREEM)). A reduction will only apply on receipt of a Final LEED certificate.</p>	<p>20% in the City Zone as per attached map</p>

Notes regarding additional reductions under table 6.

Note 1: No reduction will apply to Supplementary Development Contributions

Note 2: For Commercial developments over 10,000sq m and multi housing developments over fifty (50) units, a two year payment term or a

block/phase payment term may apply to avail of the commencement reduction.

Note 3: Where a payment plan is agreed over a one year term but the term is outside of one year after commencement no reduction will apply.

Note 4: For commercial multi block/phased developments, in the immediate vicinity of a previously granted contribution commencement reduction:

- an additional contribution reduction will not apply to more than one blocks/phase where the applicant, or any person with whom the applicant is acting in concert or any sister company of the applicant has previously received a reduction.

Note 5: The refund outlined in 6.1 of Table 6 : *Refund on Payment of Contributions* does not apply to developments that avail of the 50% reduction in 5.28 of Table 5 : *% Reductions in respect of specified categories of development*.

1.7 Retention Permissions

In the case of retention permissions, no allowance/reductions shall apply, apart from, organisations which are considered to be exempt from planning fees as outlined in Part 12, Article 157 of the Planning and Development Regulations 2001 as amended except for ¹.

1.8. Maximum Reductions/Exemption.

Although a development may qualify for a number of reductions/exemptions under the Scheme, in respect of;

- **Table 5: -% Reductions in respect of specified categories of development;** the Council will grant **only one** category of reduction/exemption, whichever is the most financially advantageous to the applicant.
- **Table 6 Additional reductions on payment of Contributions;** the council will only apply the reduction on the basis of payment in full and or certification in full.

1.9 Payment of Contribution

Conditions requiring payment of the contributions provided for in the Scheme will be imposed in all decisions to grant permission made following the adoption of the Scheme by the Council.

Contributions under the Scheme shall be payable prior to the commencement of development or as agreed by the Council. During the lifetime of the Scheme, contributions shall be payable at the index adjusted rate pertaining to the quarter of the year in which implementation of the permission is commenced. The Council will publish on a quarterly basis the revised (indexed) schedule of contributions on the Council's website.

The Council may facilitate the phased payment of contributions payable under the Scheme and the Council may require the giving of security to ensure payment of contributions.

The Council, in accordance with statutory powers, may recover as a simple contract debt in a court of competent jurisdiction any contribution with interest due to it under the terms of the Scheme. Furthermore, the Council may instigate enforcement proceedings under the Act in respect of unpaid development contributions and all associated costs and fees.

1.10 Special Development Contributions

A special contribution may be imposed under Section 48 of the Act where exceptional costs, not covered by the Scheme, are incurred by the Council in the provision of a specific infrastructure or facility (the particular works will be specified in the planning conditions when special contributions are levied).

Only developments which will benefit from the public infrastructure or facility in question will be liable to pay the special development contribution. Conditions imposing special contributions may be appealed to the An Bord Pleanála (“the Board”).

1.11 Appeal to An Bord Pleanála (“the Board”)

An appeal may be brought to the Board where the applicant for permission under Section 34 of the Act considers that the terms of the Scheme have not been properly applied in respect of any conditions laid down by the Council (see section 48(10) of the Act).

1.12 Allocation of Monies

Monies accruing to the Council, in respect of contributions levied under the Scheme shall only be applied as capital for public infrastructure and facilities and will be accounted for in a separate account. The Council’s Annual Report (Section 50 of the Local Government Act 1991) shall contain details of all such monies owed, paid and spent.

1.13 Term of the Scheme:

The Council has used the remaining lifetime of the Cork City Development Plan 2015-2021 plus 6 months thereafter as the term of the Scheme. The scheme will be implemented following its adoption by the Council and will cease, unless a new scheme is made beforehand, in 2022, 6 months after the Cork City Development Plan 2015 – 2021 has expired.

1.14 Review of Scheme

The Scheme may be reviewed from time to time by the Council having regard to circumstances prevailing at the time. After a review of the Scheme, a new scheme may be made. The review of the implementation of the Scheme will be included in the Chief Executive’s progress report, on securing the objectives of the Development Plan.

Section 2: Supplementary Development Contribution Scheme

2.1 Introduction

Section 49 (1) of the Planning and Development Act 2000, as amended (hereinafter referred to as 'the Act') enables a planning authority when granting a permission under section 34 of the Act, to include conditions requiring the payment of a contribution in respect of any public infrastructure service or project, as defined in the Act and specified in a Supplementary Development Contribution Scheme provided or carried out or proposed to be provided or carried out by a Planning Authority, that will benefit the development to which the permission relates when carried out.

Section 49(2)(6) of the Act requires that the Supplementary Development Contribution Scheme shall specify:

1. the area or areas to which the scheme relates.
2. the public infrastructure project or service and

A Supplementary Scheme may make provision for the payment of different contributions in respect of different classes or descriptions of development and shall state the basis for determining the contributions to be paid.

A Supplementary Scheme may allow for the payment of a reduced contribution or no contribution in certain circumstances, in accordance with the provisions of the scheme.

2.2 Definitions

Section 49(7) of the Act gives the following meaning to "public infrastructure, project or service"-

- (a) the provision of particular rail, light rail or other public transport infrastructure, including car parks and other ancillary development,
- (b) the provision of particular new roads
- (c) the provision of new surface water sewers and ancillary infrastructure,
- (d) the provision of new schools and ancillary infrastructure.

2.3 Project

The project consists of works and the provision of rolling stock associated with :

- Re-opening of and operation of suburban rail services on the Cork to Midleton line.
- Provision of new rail services between Blarney and Cork (some to continue to Mallow).
- Upgrading of rolling stock and frequency on the Cobh rail line as demand increases.

Within the city, the main elements of the project are the re-opening of Kilbarry Rail Station and the refurbishment/realignment of the Central (Kent) Station.

The project was supported by the Feasibility Study on the Cork Suburban Rail Project by Faber Maunsell (for Iarnród Éireann) and the (National) Strategic Rail Review carried out by Booz Allen Hamilton. Both saw it as good value for money and referred to Section 49 as a potential source of funding. The report costs the project at €115 to €124 million (€120 million has been used in the calculation of the supplementary development contributions).

2.4 Area of the Supplementary Development Contributions Scheme

The scheme applies to areas which are:

- Within a 1 kilometer corridor of the Cork – Blarney, Cork – Cobh and Cork – Midleton railway lines (excluding tunnel section), (the disused) Kilbarry Railway Station, and Kent Railway Station, in so far as they are situated within the functional area of Cork City Council (i.e. Cork City).

2.5 Basis for Determination & Calculation of Contribution

This supplementary scheme was adopted by the Council in 2004, 2009, 2013 and 2015, 2016, 2017 and 2018. As the project is still ongoing it is proposed to continue the scheme as previously adopted with the rates of contribution being the same as that which was adopted originally but updated by CPI as provided for in the scheme. The charges to be levied are based on the actual estimated costs of the project (Cork Suburban Rail), excluding any benefit that accrues in respect of existing development.

2.6 Level of Contribution

In accordance with the Act, Cork City Council (“the Council”) will determine and levy the contributions set out in Table 2* as a condition of planning on all Development except where an Exemption or Reduction (outlined in Table 4) applies.

Table 2: Level of Contributions Payable:

Development Type	Unit	Rate €
Residential within 1 km of rail line/ station	Square metre	9.98
Retail, within 500 metres of the rail line/ station.	Square metre	19.94
Office and other non residential development (excl. retail) within 1 km of the rail line/ station.	Square metre	19.94

**These rates have been updated from the 2009 – 2016 Supplementary Development Contributions Scheme (January 2009) and will apply with effect from the making of the Supplementary Development Contribution Scheme 2016 -2021 (“the Scheme”). Rates shall be subject to indexation as set out at note below.*

Note 1: The rates of contribution will be subject to indexation and will be updated on a quarterly basis* in line with the Consumer Price Index as published by the Central Statistics Office. During the lifetime of the scheme, contributions shall be payable at the index adjusted rate pertaining to the quarter of the year in which implementation of the permission is commenced. The Council will publish on a quarterly basis the revised (indexed) schedule of contributions on the Council's Website. Quarterly periods will correspond to: Jan – March inclusive; April – June inclusive; July – September inclusive; October – December inclusive.

The rates of contribution in the previous Supplementary Development Contribution Schemes are subject to indexation and once the Scheme is adopted, will be updated on a quarterly basis in line with the Consumer Price Index as published by the Central Statistics Office.

Note 2: The floor area of the proposed development (with the exception of items identified in Table 4) shall be calculated as the gross internal floor area of all relevant floorspace. Gross internal floor area is measured from the internal measurement of the floorspace on each floor of the building and includes internal walls, partitions, passages, and storage areas. Table 3 identifies additional areas that are subject to contribution.

Note 3: The distances set out in Table 2 are measured from the edge of the proposed site.

Note 4: For the purpose of this contribution scheme the 'office' type development shall include: office based industry, banks, third level education, hospitals & surgeries and 'retail type' uses shall include restaurants, bars and retail services.

Table 3: Additional areas that are subject to a contribution

Carport/ Undercroft
Any development that has a carport/ undercroft (or other similar structure excluding bus shelters) will have the entire area comprising of the carport/ undercroft (or other similar structure) and covered by the roof/ ceiling/ other similar structure included in the area used for the calculation of the contribution. This excludes lightwells within a development not covered by a roof.
Building on Stilts or Partially on stilts
Any development that consists of a building on stilts or partially on stilts (or similar structure) will have the entire area under the building (or other similar structure) and covered by the roof/ ceiling/ other similar structure included in the area used for the calculation of the contribution
Basement/ Underground Parking/ Service Areas
Any development having a basement/ underground parking/ service areas (or similar structure) will have the area of the basement/ underground parking/ service areas (or similar structure) and covered by the roof/ ceiling/ other similar structure included in the area used for the calculation of the contribution

The area to be included for the calculation of the contribution will include the area of any ramp leading into the basement/ underground parking/ service areas that is covered by a roof/ ceiling/ other similar structure

If the basement/ underground parking consists of more than one level, then the area of each level will be included for the calculation of the contribution

2.7 Manner of Payment

Under the Act, the project or public infrastructure services may be provided or carried out by the Council or by any other person, pursuant to an agreement between them and the Council.

Therefore, the Council will levy and collect the contributions, which will be transferred with accumulated interest to the Rail Procurement Agency (or any other Organisation designated by the Government) to carry out the Project, once an agreement under Section 49(4) of the Act has been concluded and substantial works on the rail project have begun. Pending this, all monies collected by the Council under the Scheme will be retained and invested. Subsequent contributions will then be transferred as agreed with the Rail Procurement Agency.

If no substantial works have been carried out or commenced within 10 years, following the date of receipt of the supplementary contribution by the Council, the contribution will be returned with interest to the developer.

2.8 Exemptions and Reductions

Section 48 (3) (c) of the Act states "*a scheme may allow for the payment of a reduced contribution or no contribution in certain circumstances, in accordance with the provisions of the scheme*".

The Council applies the following exemptions or percentage reductions in respect of the categories set out in Table 4 below (also subject to paragraph 2.9 and paragraph 2.10):

Table 4: % Reductions in respect of specified categories of development

Category	Description	% Reduction
4.1	Provision of facilities by organisations which are considered to be exempt from planning fees as outlined in Part 12, Article 157 of the Planning and Development Regulations 2001 as amended, except where specified below. ¹¹	100%
4.2	Voluntary organisations or voluntary/ co-operative housing bodies as outlined in Part 12 Article 157 (2) of the Planning and Development Regulations 2001 as amended ¹²	100%
4.3	Social housing units, including those provided, in accordance with an agreement made under Part V of the Planning and Development Act 2000 (as amended) or which are provided by a voluntary or co-operative housing body which is recognized as such by the Council	100%
4.4	Affordable housing units provided, in accordance with an agreement made under Part V of the Planning and Development Act 2000 (as amended) housing body which is recognized as such by the Council or as part of the Government's various Affordable Housing Schemes	50%
4.5	Non-fee paying primary schools and secondary schools	100%
4.6	Not for profit, community-run childcare facilities	100%
4.7	Protected structures excluding ancillary new development where additional services are availed of	100%
4.8	Extensions of up to 50% increase in original building size of protected structures in the city centre (as defined by attached map – Appendix 2).	100%
4.9	In the case of a change of use, where, in the opinion of the Planning Authority, the intended use constitutes a substantial intensification of use or is <u>likely to increase</u>	75%

¹¹ Where a planning application consists of development designed or intended to be used for social, recreational, educational or religious purposes by the inhabitants of a locality, or by people of a particular group or religious purpose denomination, and is not to be used mainly for profit or gain,

Is designed or intended to be used as a workshop, training facility, hostel or other accommodation for persons with disabilities and is not to be used mainly for profit or gain.

(This 100% reduction to the payment of development contributions **will not apply** to:

- Third level educational institutions and student accommodation.
- Fee paying schools.
- Hospitals, medical facilities, primary care centers and similar developments including any ancillary buildings.

¹² Where a planning application consists of or comprises the provision of houses, or development ancillary to such provision, which is proposed to be carried out by or on behalf of a Body approved for the purposes of Section 6 of the Housing (Miscellaneous Provisions) Act, 1992 (No. 18 of 1992) and is not to be used mainly for profit or gain.

Where an existing residential unit is converted to apartments or flats, charges will be levied based on the amount of the additional floor space (square metres) to be provided.

	<u>demands on services</u> , development contributions will be levied on the basis of 25% of the rate to be applied. (This may be subject to documentary proofs being furnished to the satisfaction of the Council. The burden of proof rests with the applicant / developer.)	
4.10	In the case of a change of use, where in the opinion of the Planning Authority, the intended use does not constitute a substantial intensification of use or is <u>unlikely to increase demands on services</u> , development contributions will not be levied. (This may be subject to documentary proofs being furnished to the satisfaction of the Council. The burden of proof rests with the applicant / developer	100%
4.11	Permission where a change of use is granted and the original permitted use was never executed	100%
4.12	Permission for a change of use relating to a protected structure	100%
4.13	Permission for change of use/refurbishment of properties in the city centre (as defined by attached map – appendix 2)	100%
4.14	Masts and antennae, dish and other apparatus/equipment for communication purposes that form part of the National Broadband Scheme (NBS) as defined by the Department of Communications, Energy and Natural Resources (DCENR)	100%
4.15	Renewable energy development with a capacity up to 0.5MW. (Larger capacity development will be charged at €1,000 per each 0.1MW above an installed capacity of 0.5MW).	100%
4.16	Development by persons in receipt of a disabled persons grant from the Council	100%
4.17	Temporary permissions up to 3 years ¹³	67%
4.18	Temporary permissions up to 5 years ¹⁴	50%
4.19	Temporary permissions up to 10 years ¹⁵	34%
4.20	Where contributions have been paid for a temporary permission which existed immediately prior to the grant of permission, a reduction will be given in the amount of contribution paid. Any additional area will be subject to a full rate of development contribution	
4.21	Temporary Seasonal permissions in use for 12 weeks or less per calendar year.	100%

¹³ Subsequent similar temporary permission to be charged full rate of development contributions.

¹⁴ Subsequent similar temporary permission to be charged full rate of development contributions.

¹⁵ Subsequent similar temporary permission to be charged full rate of development contributions.

4.22	The family home ¹⁶ (where the applicant has confirmed in the Supplementary Planning Application form that the residence and proposed extension and/or demolition of residence and redevelopment are the family home).	First 40 sq.m.
4.23	Where part of a habitable house or other single residential unit (e.g. duplex or apartment unit) is demolished in connection with the provision of an extension and / or other alterations or modifications, a reduction of 100% will apply to the first 40 square metres. A property can only avail of this reduction once; subsequent reductions will be charged at the applicable rate.	
4.24	Where a previous residential (now derelict) property is demolished in association with a replacement residential development a reduction will be given for the area demolished. ¹⁷ Any additional area will be subject to a full rate of development contribution	
4.25	Proportionate reductions in respect of demolition will be allowed excluding where; <ul style="list-style-type: none"> ▪ Development contributions were not previously paid on the original construction. and/or <ul style="list-style-type: none"> ▪ The replacement development and the intended use constitute a substantial intensification of use of services. Demolition must be necessary to facilitate the proposed development.	
4.26	Where demolition work is necessary and levies were previously paid. <ul style="list-style-type: none"> ▪ An appropriate allowance of the amount previously paid, will be deducted from contributions as currently due. Note to avail of this reduction the onus is on the applicant/agent to provide evident of payment at application stage.	
4.27	First time buyers purchasing dwellings (other than affordable dwellings where a 50% reduction applies) not exceeding 108 square metres, will be entitled to a refund of 64% of the General Development Contributions applicable. The refund will be payable to the purchaser (owner/occupier) on the occupation of the dwelling and be subject to sufficient proofs being furnished to the satisfaction of the Council	

¹⁶ "The family home" means the permanent private residence of the applicant. Proof that this is the applicant's permanent private residence is required.

¹⁷ Proof that the property is a derelict property must be submitted e.g. listing on the derelict sites register.

4.28	Residential development where development comprises new build dwellings (houses and apartments). ¹⁸	50%
4.29	Agricultural buildings and structures. ¹⁹	80%
4.30	Buildings and structures where the primary use is for manufacturing, storage and/or distribution. ²⁰	66.6%

2.9. Retention permissions

In the case of retention permissions, no allowance/reductions shall apply.

2.10 Maximum Reductions/Exemption.

Although a development may qualify for a number of Reductions/Exemptions under the Supplementary Development Contribution Scheme, the Council will grant only one category of reduction/exemption, whichever is the most financially advantageous to the applicant.

2.11 Payment of Contribution

Conditions requiring payment of the contributions provided for in the Scheme will be imposed in all decisions to grant permission made following the making of the Scheme by the Council.

Contributions under the Scheme shall be payable prior to the commencement of development or as agreed by the Council. During the lifetime of the Scheme, contributions shall be payable at the index adjusted rate pertaining to the quarter of the year in which implementation of the permission is commenced. The Council will publish on a quarterly basis the revised (indexed) schedule of contributions on the Council's website.

The Council may facilitate the phased payment of contributions payable under the Scheme and the Council may require the giving of security to ensure payment of contributions.

The Council, in accordance with statutory powers, may recover as a simple contract debt in a court of competent jurisdiction any contribution (including interest and legal costs) due to it under the terms of the Scheme. Furthermore, the Council may instigate enforcement proceedings under the Acts in respect of unpaid supplementary development contributions and all associated costs and fees).

¹⁸ This applies to dwellings (houses and apartments) including build-to-rent, and does not apply to student accommodation, hotels, hostels, nursing homes or other types of residential institutions. This does not apply to extensions or alterations to dwellings.

¹⁹ This applies to non-residential buildings and structures ancillary to agricultural and horticultural development and uses including animal husbandry development.

²⁰ Manufacturing means a process where any article or part of an article is made, including where raw materials or other materials are changed in form and condition by machinery or equipment and which results in the making of a new article, and includes light industrial buildings. The onus will be on the applicant to demonstrate in the planning application that the development complies with the above definition of manufacturing. Storage means where the principle use of the development, building or structure is for storage purposes; ancillary storage areas in other developments (e.g. ancillary storage rooms, spaces or facilities serving shops, dwellings, offices, etc.) do not qualify for this reduction.

2.12 Appeal to An Bord Pleanála (“the Board”)

Development contributions levied under the Scheme and applied by planning condition can only be appealed to the Board on the basis that the terms of the Supplementary Scheme have not been properly applied by the Council (see sections 49(3) and 48(10) of the Act).

2.13 Term of the Supplementary Scheme

The Council has used the remaining lifetime of the Cork City Development Plan 2015-2021 plus 6 months thereafter as the term of the Scheme. The scheme will be implemented following its adoption by the Council and will cease, unless a new scheme is made beforehand, in 2022, 6 months after the Cork City Development Plan 2015 – 2021 has expired.

The Scheme may be varied by the resolution of the Council at any time, for the purpose of modifying the manner of determining a contribution pursuant to a condition under Section 49 (1) of the Act, where the cost of carrying out or providing, as the case may be, the public infrastructure project or service is less than the cost that was estimated when the Council first determined the amount of the Contribution.

2.14 Review of the Supplementary Scheme

The review of the implementation of the Scheme will be included in the Chief Executive’s progress report, on securing the objectives of the Development Plan.

Appendix 1

Development Contribution Scheme

Classes of Infrastructure	Estimated Costs
Park, Recreation, Amenity & Community Facilities	
	€m
Parks (Provision & Upgrading)	58
Amenity Walks (Provision & Upgrade)	10
Sports Facilities	30
Arts & Cultural Facilities	31
Amenities & Facilities	20
Libraries	25
Archives	3.2
Museum	1
Community Facilities	10
Recycling Infrastructure including Civic Amenity Sites /Bottle banks	3
Sub Total	191.2
Stormwater Management Infrastructure & Facilities	
Sub Total	10.6
Roads/ Transportation Infrastructure & Facilities	
Pedestrian Facilities	17.5
Quay Walls & Flood Related Works	20
Public Transport Initiatives	70
City Centre Management Strategy	25
Cycle Network Improvements	10.25
Parking Improvements	10
Public Lighting	35
Traffic Signals	13
Bridges	132.5
Urban Streets Upgrades	38.8
Major Roads Upgrades	32.3
Sub Total	404.35
Total: All Classes of Infrastructure & Facilities	606.15

Appendix 2

