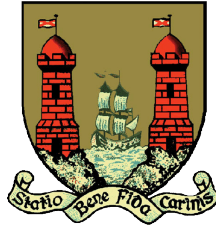


**Comhairle Cathrach Chorcaí**  
**CORK CITY COUNCIL**



**General Contribution Scheme 2023-2029**  
**&**  
**Supplementary Development Contribution**  
**Scheme 2023-2029**

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

**13 February 2023**

Strategic Planning and Heritage Section  
Strategic and Economic Development Directorate

## Contents

1	Section 1: Development Contribution Scheme .....	3
<b>1.1</b>	<b>Introduction .....</b>	<b>3</b>
<b>1.2</b>	<b>Basis for Determination of Contribution .....</b>	<b>4</b>
<b>1.3</b>	<b>Calculation of Contribution .....</b>	<b>5</b>
<b>1.4</b>	<b>Level of Contribution .....</b>	<b>6</b>
1.4.1	Classes of Public Infrastructural Development .....	6
1.4.2	Application of Consumer Price Index .....	6
1.4.3	Application of Consumer Price Index to Previous Schemes.....	6
1.4.4	Calculation of Floor Area.....	6
<b>1.5</b>	<b>Exemptions and Reductions .....</b>	<b>7</b>
1.5.1	Notes regarding additional reductions under table 6 .....	11
<b>1.6</b>	<b>Retention Permission .....</b>	<b>11</b>
<b>1.7</b>	<b>Maximum Reductions/Exemption .....</b>	<b>11</b>
<b>1.8</b>	<b>Payment of Contribution .....</b>	<b>12</b>
<b>1.9</b>	<b>Special Development Contributions .....</b>	<b>12</b>
<b>1.10</b>	<b>Appeal to An Bord Pleanála (“the Board”) .....</b>	<b>12</b>
<b>1.11</b>	<b>Allocation of Monies .....</b>	<b>12</b>
<b>1.12</b>	<b>Term of the Scheme .....</b>	<b>12</b>
<b>1.13</b>	<b>Review of Scheme .....</b>	<b>13</b>
2	Section 2: Supplementary Development Contribution Scheme.....	14
<b>2.1</b>	<b>Introduction .....</b>	<b>14</b>
<b>2.2</b>	<b>Definitions .....</b>	<b>14</b>
<b>2.3</b>	<b>Project .....</b>	<b>14</b>
<b>2.4</b>	<b>Area of the Supplementary Development Contributions Scheme .....</b>	<b>15</b>
<b>2.5</b>	<b>Basis for Determination &amp; Calculation of Contribution .....</b>	<b>15</b>
<b>2.6</b>	<b>Level of Contribution .....</b>	<b>15</b>
2.6.1	Application of Consumer Price Index .....	16
2.6.2	Calculation of Floor Area.....	16
2.6.3	Area in scope .....	16
2.6.4	Office Type Development Inclusions .....	16
<b>2.7</b>	<b>Manner of Payment .....</b>	<b>17</b>
<b>2.8</b>	<b>Exemptions and Reductions .....</b>	<b>17</b>
<b>2.9</b>	<b>Retention permissions .....</b>	<b>20</b>
<b>2.10</b>	<b>Maximum Reductions/Exemption .....</b>	<b>20</b>
<b>2.11</b>	<b>Payment of Contribution .....</b>	<b>20</b>
<b>2.12</b>	<b>Appeal to An Bord Pleanála (“the Board”) .....</b>	<b>21</b>
<b>2.13</b>	<b>Term of the Supplementary Scheme.....</b>	<b>21</b>
<b>2.14</b>	<b>Review of the Supplementary Scheme .....</b>	<b>21</b>
3	Appendix 1 .....	22

# 1 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)(c) of the Act allows for the provision of reduced contribution payments or no contribution in certain circumstances, in accordance with the provisions of the scheme.

## 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, sewers, waste water and water treatment facilities, drains and watermains,
- (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, sewers, waste-water and water treatment facilities, drains or watermains, and
- (f) any matters ancillary to paragraphs (a) to (e)

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 not 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 2023-2029 ("the Scheme") is as follows:

- (a) the amount of the actual estimated costs which are attributable in the years up to and including 2028 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 in respect of residential and non-residential development (set out in Table 2 below) (i.e. the relevant floor space).
- (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 rates are then adjusted to compensate for the provision waivers and reductions stipulated in the scheme. The results are given in 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 based upon prices defined using Q3 2022 CPI data.

**Table 1: Estimated costs attributable in the years up to and including 2028 in providing the following classes of public infrastructural development**

<b>Classes of Public Infrastructure and Facilities Development</b>	<b>€</b>	<b>%</b>
Class 1 - Roads, transportation infrastructure and facilities	352,978,426.00	52.45
Class 2 - Stormwater Management	34,700,000.00	5.16
Class 3 - Parks, recreation, amenity and community facilities	285,243,772.98	42.39
<b>Total</b>	<b>€672,922,198.98</b>	<b>100</b>

**Table 2: Existing & Probable Development**

<b>Development per square metre</b>	<b>Residential</b>	<b>Non-Residential</b>	<b>Total</b>	<b>% of Total Dev</b>
Existing development to date	10,030,900 (estimate)	11,733,877 (estimate)	21,764,777	87.24%
Probable development 2022-2028	1,880,913	1,301,935	3,182,848	12.76%
<b>Total</b>	<b>11,911,813</b>	<b>13,035,812</b>	<b>24,947,625</b>	<b>100%</b>

Both existing development (21,764,777 sqm) and probable development (3,182,848 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 (87.24%) must be excluded in calculating the development contributions to be levied under the scheme. Therefore, the portion of the project costs of €672,922,199 being allocated to probable development is €85.85M (12.76%).

Accordingly, the charges to be levied are calculated by dividing the eligible project costs of €85.85M by the amount of development which is projected

to occur (182,848 sqm) during the lifetime of the Scheme. Adjustments are then made to enable for the provision of waivers and reductions in accordance with Tables 5 and 6, which are derived from statute, s28 *Guidelines for Planning Authorities* and Cork City Council's objectives contained in the *Cork City Development Plan 2022-2028*.

#### 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 post-decision adjustment of payment (outlined in Table 5 and/or Table 6) applies.

**Table 3: Development Contributions for residential and/or non-residential development**

Class	Class 1	Class 2	Class 3	Total
€ per square metre	€26.16	€2.57	€21.14	€49.87

##### 1.4.1 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

##### 1.4.2 Application of Consumer Price Index

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.

##### 1.4.3 Application of Consumer Price Index to Previous Schemes

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.

##### 1.4.4 Calculation of Floor Area

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**

<b>Carport/ Undercroft</b>
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.
<b>Building on Stilts or Partially on stilts</b>
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.
<b>Basement/ Underground Parking/ Service Areas</b>
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.

### **1.5 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 1.6, 1.7 and 1.8). A waiver of 100% will be applied for contributions of less than €200.

**Table 5: % Reductions & Waivers in respect of specified categories of development**

Cat. Ref.	Category	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. <sup>1</sup>	100%
5.2	Social housing units and affordable housing units in accordance with an agreement made under Part V of the Planning and Development Act 2000 (as amended) <sup>2</sup> and applicable to lands subject to Part 9 of the LDA Act.	100%
5.3	Nonfee-paying primary schools and secondary schools, including extensions and ancillary development.	100%
5.4	Not for profit, community-run childcare facilities, including extensions and ancillary development.	100%
5.5	Works to Protected Structures, including the restoration or refurbishment to a high architectural conservation standard, excluding ancillary new development where additional services are availed of.	100%
5.6	Extensions of up to 50% increase in original building size of protected structures.	50%
5.7	Development by persons in receipt of a disabled persons' grant from the Council.	100%
5.8	<ul style="list-style-type: none"> <li>i. Change-of-use permissions, where change of use does not lead to the need for new or upgraded infrastructure / services or significant intensification of demand placed on existing infrastructure (This may be subject to documentary proofs being furnished to the satisfaction of the Council. The burden of proof rests with the applicant / developer).</li> <li>ii. Change-of-use permissions relating to a protected structure – new or additional development such as extensions may be subject to development contributions.</li> <li>iii. Change-of-use of properties in the City Centre and Docklands area as defined in the Cork City Development Plan 2022, Volume 2, Map 02.</li> </ul>	100%
5.9	Development on the following areas: <ul style="list-style-type: none"> <li>i. City Centre and Docklands area as defined in the Cork City Development Plan 2022, Volume 2, Map 02.<sup>3</sup></li> <li>ii. Neighbourhood Development Sites (identified in Cork City Development Plan 2022 Vol. 1 Chapter 10)</li> <li>iii. Areas zoned as ZO 03, Long-term Strategic Regeneration in Vol. 2 Mapped Objectives.</li> </ul>	50%

<sup>1</sup> “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 centres and similar developments, including any ancillary buildings.

<sup>2</sup> This applies to permissions where the Part V agreement for social and/or affordable housing units is in place has been agreed or conditioned at the time as the permission is issued. A deduction cannot be claimed retrospectively.

<sup>3</sup> In case of mixed use development deduction 5.9i. can be combined with deduction 5.19.

Deduction 5.9(i) will not apply to apartments availing of deduction 5.19. Any apartments must only avail of deduction 5.19. Deduction 5.9(i) will not apply to houses availing of deduction 5.20. Any house(s) must only avail of deduction 5.20.



<b>Cat. Ref.</b>	<b>Category</b>	<b>Reduction</b>
5.10	<p>Reduced rates for temporary permissions:</p> <ul style="list-style-type: none"> <li>i. Temporary permissions up to 3 years</li> <li>ii. Temporary permissions up to 5 years</li> <li>iii. Temporary permissions up to 10 years</li> </ul> <p>Where contributions have been paid for a temporary permission which existed immediately prior to a grant of full permission, and relates to the same use and same area, a proportionate reduction will be given in the amount of the contribution paid. Any additional area will be subject to the full rate of development contributions subject to this Scheme.</p>	<ul style="list-style-type: none"> <li>i. 66%</li> <li>ii. 50%</li> <li>iii. 33%</li> </ul>
5.11	Temporary Seasonal permissions in use for 12 weeks or less per calendar year.	100%
5.12	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%
5.13	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%
5.14	<ul style="list-style-type: none"> <li>i. The first 40 sqm of extensions to residential development is exempt.</li> <li>ii. In the case of demolition in connection with providing an extension and / or other alterations or modifications to a residential dwelling, an exemption of 100% will apply to the first 40 square metres (only one exemption will apply. Where a property has benefitted from this reduction, subsequent extensions over and above 40 square metres will be charged at the applicable rate).</li> </ul>	100% - for 40sqm extension
5.15	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. <sup>4</sup> Any additional area will be subject to the full rate of development contribution.	100% - for demolished area
5.16	<p>For development other than extensions to residential dwellings, proportionate reductions in respect of demolition will be allowed excluding where:</p> <ul style="list-style-type: none"> <li>i. Development contributions were not previously paid on the original construction.</li> </ul> <p>and/or</p> <ul style="list-style-type: none"> <li>ii. The replacement development and the intended use constitute a substantial intensification of use of services.</li> </ul> <p>Demolition must be necessary to facilitate the proposed development.</p>	Proportionate reduction
5.17	Agricultural buildings and structures. <sup>5</sup>	80%
5.18	Buildings and structures where the primary use is for manufacturing, storage and / or distribution. <sup>6</sup>	50%

<sup>4</sup> In order to be considered derelict, the property must be on the derelict sites register (CORK CITY DERELICT SITE REGISTER).

<sup>5</sup> This applies to non-residential buildings and structures ancillary to agricultural and horticultural development and uses including animal husbandry development.

<sup>6</sup> 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; 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.

Cat. Ref.	Category	Reduction
5.19	Residential apartment development where development comprises new-build apartments as specified in Section 28 Guidelines for Planning Authorities. <sup>7</sup>	60% for the period from the date of the adoption of this Scheme until three years after that date.  50% from the date of three years and one day following the adoption of this Scheme until the expiry of this Scheme
5.20	Houses where development comprises new build houses, excluding apartments as specified in the s28 Guidelines for Planning Authorities.	40% for the period from the date of the adoption of this Scheme until three years after that date.  25% from the date of three years and one day following the adoption of this Scheme until the expiry of this Scheme

**Table 6 Post-decision adjustment on payment of contribution**

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. A maximum of 1 category of Table 6 can be availed of if eligible.

A waiver of 100% will be applied for contributions of less than €200.

6.1	<b>Reduction for Contribution(s) paid within one year of commencement</b> 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 of the General Development Contribution only. The maximum reduction payable under this condition is €100,000. The 20% reduction is calculated using the General Contribution amount at the time of decision. See note 2 for Commercial developments and multi-unit developments.	20% Reduction to a maximum of €100,000
6.2	<b>Reduction for facilitating specific job creation upon completion</b> 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.	20% excluding basements and ancillary areas
6.3	<b>Reduction for Green Build non-residential developments</b> New developments which are internationally recognised green building certified under the Leadership in Energy and Environmental Design (LEED) programme (sponsored by the U.S. Green Building Council [USGBC] and Building Research Establishment Environmental Assessment Methodology [BREEAM]). A reduction will only apply on receipt of a Final LEED or BREEAM certificate.	20%

<sup>7</sup> This applies to apartments, including build-to-rent, and does not apply to student accommodation, hotels, hostels, nursing homes and other types of residential institutions. This does not apply to extensions or alterations to dwellings.

### 1.5.1 Notes regarding additional reductions under table 6

**Note 1:** No reduction will apply to the Supplementary Development Contributions

**Note 2:** For Commercial Developments over 10,000sqm and multi housing developments over fifty (50) units, a two-year payment term or a block/phase payment term may apply to avail to 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:** Only one Table 6 reduction will be applied if eligible.

### 1.6 Retention Permission

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<sup>8</sup>.

### 1.7 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:

Only one category of reduction/exemption shall apply, whichever is the most advantageous to the applicant.

Table 6: Post-decision adjustment on payment of contribution

Only one category of post-decision adjustment shall apply. The reduction shall only apply based on payment in full and or certification in full.

In the case where reductions are applied relating to 5.17, 5.18, 5.19 and 5.20 development will not qualify for a post-decision adjustment due to the generous nature of the reductions applied under Table 5.

---

<sup>8</sup> "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 centres and similar developments, including any ancillary buildings.

## **1.8 Payment of Contribution**

Conditions requiring payment of the contributions provided for in the Scheme will be imposed in all decisions where the scheme applies, to grant permission 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 in order 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.

## **1.9 Special Development Contributions**

A special contribution may be imposed under Section 48(c) 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").

## **1.10 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).

## **1.11 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 detail of all such monies owed, paid and spent.

## **1.12 Term of the Scheme**

The scheme will apply for a period of 7 years from adoption, unless a new scheme is made beforehand. This period provides for the life of the development plan plus 18 months to enable the preparation of a suitable replacement.

### **1.13 Review of Scheme**

The Scheme may be reviewed from time to time by the Council having regard to circumstances prevailing at the time and any changes to the Planning and Development Act 2000 (as amended), relevant s28 guidelines, and other contexts. 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.

## **2 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)(b) 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 particular new sewers, waste, water and water treatment facilities, drains or watermains and ancillary infrastructure.

### **2.3 Project**

The project consists of the delivery of new and improved rail infrastructure and/or maintenance and operation of services in the Cork area. The main elements are:

- New Stations in Blarney, Kilbarry, Dunkettle, Carrigtwohill and Midleton
- Upgraded Stations: Kent Station, Mallow, Little Island, Glounthaune, Fota, Carrigaloe, Rushbrooke and Cobh.
- Infrastructure / Bridges / Permanent Way / Signalling / Rolling Stock for the Mallow, Cobh and Midleton railway lines.

The project is part of the Cork Area Commuter Rail Program which provides the delivery of a heavy rail transformation of the Cork Commuter Network through the Cork Area Commuter Rail Program including:

- Infrastructure improvements required to accommodate a transformative 10-minute frequency (from current 30-minute frequency).
- Full electrification, or alternative fuelling.
- Eight new stations at regeneration sites, Park & Ride interchange points and new development areas.
- Additional Rolling Stock and new Depot.
- Multi-modal integrated transport hub at Kent Station.
- Improvements at existing stations.

The projected phase 2 preliminary cost estimate for the program is €1.207bn.

## **2.4 Area of the Supplementary Development Contributions Scheme**

The scheme applies to areas which are:

- Within a 1 kilometre 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).
- Eamon De Valera Bridge is 575m (at its centrepont) from the railway line / southern access to Kent Station). Development to the south of the Eamon De Valera Bridge that is within 425m of the bridge centrepont will be considered to be part of the 1 kilometre corridor. Within the South Docks the eastern extremity of the 1 kilometre corridor will be Mill Road. Improved connectivity to Kent Station from the South Docks by provision of new bridges will result in an adjustment to the area considered part of the 1km corridor commensurate to the walking distance from the Kent Station southern access point.

## **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<sup>9</sup> as a condition of planning on all Development except where an Exemption or Reduction (outlined in Table 4) applies.

---

<sup>9</sup> These rates have been updated from the 2020 - 2022 Supplementary Development Contributions Scheme (September 2020) and will apply with effect from the making of the Supplementary Development Contribution Scheme 2022 ("the Scheme"). Rates shall be subject to indexation as set out under notes.

**Table 2: Level of Contributions Payable**

<b>Development Type</b>	<b>Unit</b>	<b>€ Rate (Q3 2022)</b>
Residential within 1 km of rail line/ station	Square metre	<b>12.93</b>
Retail, within 500 metres of the rail line/ station.	Square metre	<b>25.85</b>
Office and other non residential development (excl. retail) within 1 km of the rail line/ station.	Square metre	<b>25.85</b>

### **2.6.1 Application of Consumer Price Index**

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.

### **2.6.2 Calculation of Floor Area**

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.

### **2.6.3 Area in scope**

The distances set out in Table 2 are measured from the edge of the proposed site to the railway line.

### **2.6.4 Office Type Development Inclusions**

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**

<b>Carport/ Undercroft</b>
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.
<b>Building on Stilts or Partially on stilts</b>
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
<b>Basement/ Underground Parking/ Service Areas</b>
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

## **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).

A waiver of 100% will be applied for contributions of less than €200.

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

Cat. Ref.	Category	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. <sup>10</sup>	100%
4.2	Social housing units and affordable housing units in accordance with an agreement made under Part V of the Planning and Development Act 2000 (as amended) <sup>11</sup> and applicable to lands subject to Part 9 of the LDA Act.	100%
4.3	Non-fee paying primary schools and secondary schools, including extensions and ancillary development.	100%
4.4	Not for profit, community-run childcare facilities, including extensions and ancillary development.	100%
4.5	Works to Protected Structures, including the restoration or refurbishment to a high architectural conservation standard, excluding ancillary new development where additional services are availed of.	100%
4.6	Extensions of up to 50% increase in original building size of protected structures.	50%
4.7	Development by persons in receipt of a disabled persons' grant from the Council.	100%
4.8	<ul style="list-style-type: none"> <li>i. Change-of-use permissions, where change of use does not lead to the need for new or upgraded infrastructure / services or significant intensification of demand placed on existing infrastructure (This may be subject to documentary proofs being furnished to the satisfaction of the Council. The burden of proof rests with the applicant / developer).</li> <li>ii. Change-of-use permissions relating to a protected structure – new or additional development such as extensions may be subject to development contributions.</li> <li>iii. Change-of-use of properties in the City Centre and Docklands area as defined in the Cork City Development Plan 2022, Volume 2, Map 02.</li> </ul>	100%
4.9	Development on the following areas: <ul style="list-style-type: none"> <li>i. City Centre and Docklands area as defined in the Cork City Development Plan 2022, Volume 2, Map 02.<sup>12</sup></li> <li>ii. Neighbourhood Development Sites (identified in Cork City Development Plan 2022 Vol. 1 Chapter 10)</li> <li>iii. Areas zoned as ZO 03, Long-term Strategic Regeneration in Vol. 2 Mapped Objectives.</li> </ul>	50%

<sup>10</sup> "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 centres and similar developments, including any ancillary buildings.

<sup>11</sup> This applies to permissions where the Part V agreement for social and/or affordable housing units is in place has been agreed or conditioned at the time as the permission is issued. A deduction cannot be claimed retrospectively.

<sup>12</sup> In case of mixed use development deduction 4.9i. can be combined with deduction 4.19.

Deduction 4.9(i) will not apply to apartments availing of deduction 4.19. Any apartments must only avail of deduction 4.19. Deduction 4.9(i) will not apply to houses availing of deduction 4.20. Any house(s) must only avail of deduction 4.20.

<b>Cat. Ref.</b>	<b>Category</b>	<b>Reduction</b>
4.10	<p>Reduced rates for temporary permissions:</p> <ul style="list-style-type: none"> <li>i. Temporary permissions up to 3 years</li> <li>ii. Temporary permissions up to 5 years</li> <li>iii. Temporary permissions up to 10 years</li> </ul> <p>Where contributions have been paid for a temporary permission which existed immediately prior to a grant of full permission, and relates to the same use and same area, a proportionate reduction will be given in the amount of the contribution paid. Any additional area will be subject to the full rate of development contributions subject to this Scheme.</p>	<ul style="list-style-type: none"> <li>iv. 66%</li> <li>v. 50%</li> <li>vi. 33%</li> </ul>
4.11	Temporary Seasonal permissions in use for 12 weeks or less per calendar year.	100%
4.12	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%
4.13	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%
4.14	<ul style="list-style-type: none"> <li>i. The first 40 sqm of extensions to residential development is exempt.</li> <li>ii. In the case of demolition in connection with providing an extension and / or other alterations or modifications to a residential dwelling, an exemption of 100% will apply to the first 40 square metres (only one exemption will apply. Where a property has benefitted from this reduction, subsequent extensions over and above 40 square metres will be charged at the applicable rate).</li> </ul>	100% - for 40sqm extension
4.15	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. <sup>13</sup> Any additional area will be subject to the full rate of development contribution.	100% - for demolished area
4.16	<p>For development other than extensions to residential dwellings, proportionate reductions in respect of demolition will be allowed excluding where:</p> <ul style="list-style-type: none"> <li>i. Development contributions were not previously paid on the original construction.</li> </ul> <p>and/or</p> <ul style="list-style-type: none"> <li>ii. The replacement development and the intended use constitute a substantial intensification of use of services.</li> </ul> <p>Demolition must be necessary to facilitate the proposed development.</p>	Proportionate reduction
4.17	Agricultural buildings and structures. <sup>14</sup>	80%
4.18	Buildings and structures where the primary use is for manufacturing, storage and / or distribution. <sup>15</sup>	50%

<sup>13</sup> In order to be considered derelict, the property must be on the derelict sites register (CORK CITY DERELICT SITE REGISTER).

<sup>14</sup> This applies to non-residential buildings and structures ancillary to agricultural and horticultural development and uses including animal husbandry development.

<sup>15</sup> 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; 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.

Cat. Ref.	Category	Reduction
4.19	Residential apartment development where development comprises new-build apartments as specified in Section 28 Guidelines for Planning Authorities. <sup>16</sup>	60% for the period from the date of the adoption of this Scheme until three years after that date.  50% from the date of three years and one day following the adoption of this Scheme until the expiry of this Scheme
4.20	Houses where development comprises new build houses, excluding apartments as specified in the s28 Guidelines for Planning Authorities.	40% for the period from the date of the adoption of this Scheme until three years after that date.  25% from the date of three years and one day following the adoption of this Scheme until the expiry of this Scheme

## 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.

<sup>16</sup> This applies to apartments, including build-to-rent, and does not apply to student accommodation, hotels, hostels, nursing homes and other types of residential institutions. This does not apply to extensions or alterations to dwellings.

### **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 scheme will apply for a period of 7 years from adoption unless a new scheme is made beforehand. This period provides for the life of the development plan plus 18 months to enable the preparation of a suitable replacement.

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.

### 3 Appendix 1

#### General Development Contribution Scheme

<b>Classes of Infrastructure</b>	<b>Estimated Costs</b>
<b>Parks, recreation, amenity and community facilities</b>	
Parks Creation and Amenities	€148,000,007.00
Playgrounds and MUGA	€500,000.00
Active Recreation Infrastructure Study Shortfall Projects	€30,000,000.00
Culture Facilities	€21,049,898.00
Community Hubs	€21,120,000.00
Libraries	€44,501,367.98
Community Facilities	€20,072,500.00
<b>Sub Total</b>	<b>€285,243,772.98</b>
<b>Stormwater Management</b>	
<b>Sub Total</b>	<b>€34,700,000.00</b>
<b>Roads, transportation infrastructure and facilities</b>	
Car Parks	6,580,000.00
Transport and mobility	€10,225,000.00
Streets / public realm	€336,173,426.00
<b>Sub Total</b>	<b>€352,978,426.00</b>