

LIMERICK CITY AND COUNTY COUNCIL

DRAFT DEVELOPMENT CONTRIBUTION SCHEME 2025-2031

**SECTION 48 PLANNING AND DEVELOPMENT
ACT 2000
(as amended)**

JUNE 2025



Comhairle Cathrach
& Contae **Lúimnigh**
Limerick City
& County Council

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1.0 Introduction

Section 48 of the Planning and Development Act 2000 (as amended) enables the Planning Authority when granting planning permission under Section 34 of the Act, to include conditions requiring the payment of a financial contribution in respect of public infrastructure and facilities benefiting development in the area of the Planning Authority that is provided, or that is intended to be provided, by or on behalf of the Local Authority, regardless of other sources of funding for the infrastructure and facilities.

In addition, a Planning Authority may require the payment of a Special Contribution in respect of a particular development where specific exceptional costs not covered by a scheme are incurred by a Local Authority in respect of public infrastructure and facilities, which benefit the proposed development.

Subsections of Section 48 of the Planning and Development Act 2000 (as amended) specifies that a scheme shall:

- Set out the basis for determining the contributions to be paid in respect of public infrastructure and facilities.
- Make provision for payment of different contributions in respect of different classes or descriptions of development.
- Indicate the contribution to be paid in respect of different classes of public infrastructure and facilities which are provided, or to be provided by the Local Authority having 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.
- Allow for the payment of a reduced contribution or no contribution in certain circumstances, in accordance with the provisions of the scheme.
- Facilitate the phased payment of contributions and may require the giving of security to ensure payment of contributions.

In the preparation of the Development Contribution Scheme Planning Authorities are required to have regard to Development Contribution Guidelines for Planning Authorities issued by the Department of the Environment, Community and Local Government issued in January 2013 under Circular Letter PL1/2013.

2.0 Definitions

Section 48 (17) of the Planning and Development Act 2000 (as amended) 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 matter ancillary to paragraphs (a) to (g).

“scheme” means a development contribution scheme made under this section.

Note: Water supply and wastewater services are now in the remit of Uisce Eireann.

Therefore, there is no provision in this scheme for water and wastewater projects.

3.0 Classes of Public Infrastructure and Facilities

Development Contribution Schemes provide funding for three general classes of public infrastructure or facilities and their enabling costs.

Transport, surface water and public realm	To include public realm works and the provisions of roads, refurbishment, upgrading, enlargement or replacement of roads, car parks, provision of bus corridors and other infrastructure to facilitate public transport, cycle and pedestrian facilities and traffic calming measures and to include flooding related developments.
Recreation and Amenities	To include the provision of open spaces, amenities, playgrounds, walkways and landscaping works.
Community Facilities	To include the provision of recreational and community facilities and in certain cases schools.

4.0 Types of Development Contributions

The Act provides for three types of development contributions that may be attached as conditions of planning permissions:

- (a) General Development Contributions (Section 48 – Principal Contribution Scheme)
- (b) Supplementary Development Contributions (Section 49)
- (c) Special Development Contributions (Section 48(2)(c)). In addition to the requirements of this scheme, Limerick City and County Council may require the payment of a Special Contribution in respect of a particular development where specific costs are not covered by this Scheme or incurred in respect of public infrastructure and facilities which benefited the proposed development. Where payment of such a contribution is required, a planning condition shall be attached to specify the particular works carried out or proposed to be carried out by Limerick City and County Council or any other local authority.

Both General and Supplementary Contributions are based on a scheme adopted by Members of the Local Authority.

5.0 Basis for the Determination of the Development Contribution

The basis for the determination of a contribution under the Limerick City and County Council Development Contribution Scheme 2025 - 2031 is as follows: -

- a) A comprehensive review of the performance of the 2022 Development Contribution Scheme for Limerick.
- b) A revised capital programme has been compiled with a total project cost of €209 million (see appendix 2 –Capital Projects). New or improved services are necessary for new development but also benefit existing developments. Only that part of the capital expenditure which will benefit new development is used in the calculations of the amounts to be met by the levies on new development. In this regard it is assumed that 65% of the total capital costs will benefit existing development.
- c) The objectives contained in the Limerick Development Plan 2022-2028 and Local Area Plans throughout Limerick. Particular regard was had to policy 'CS P2 Compact Growth', which supports the compact growth of Limerick City Metropolitan Area, towns and villages by prioritising housing and employment development in locations within and contiguous to existing City and Town footprints. Therefore, the Scheme must be devised to encourage economic, social and cultural activity and promote environmental and sustainable development patterns.
- d) Projected figures for residential unit numbers and projected commercial development for the period 2025-2031 were estimated having regard to projections in the Development Plan and:
 - Residential Planning Applications submitted/commenced/granted across Limerick since 2022
 - Non-residential development commenced/granted since 2022 in terms of floor area and class of development and from this an estimation of the amount of non-residential floor space per annum which the Council is likely to grant over the lifetime of the scheme along with economic forecasts.Projected Figures are set out in Appendix 1 of this Scheme.
- e) Exemptions and reduced rates in the current schemes were reviewed having regard to the Guidelines issued by the Department of the Environment, Community and Local Government in January 2013 and all updates thereof.

6.0 Development Contribution Charges

Residential Development (Charge per sqm)

	Location	Rate per sqm
Band 1	City / Town / Village Centre, Infill Sites	€ 25
Band 2	Regeneration areas / Derelict Sites	€ 12.50
Band 3	All Other Areas	€ 35

Domestic Extensions: The first 60sqm of extension to a residential development will be exempt from payment of the contribution (subsequent extension or extensions over and above 60sqm will be charged at the appropriate residential rate per sqm).

Commercial Development (Charge per sqm)

	Location	Rate per sqm
Band 1	City / Town / Village Centre, Infill Sites	€ 40
Band 2	Regeneration areas / Derelict Sites	€ 20
Band 3	All Other Areas	€ 60

Open storage/Hard surface commercial space development, other than car parking shall be liable for development contributions at one third of the relevant rate unless the use is ancillary, in which case no charge shall apply to the open storage/hard surface area.

Bus shelters shall be charged €2,000

Substations/Switch Rooms will be charged €2,000

Other Categories of Development

	Category	Rate
1.	The use of land for mining or refining metal ore such as lead, zinc, copper.	€10,000 per hectare. (refers to surface area) In addition, a Special Contribution may be applied to these developments on an individual basis.
2.	The use of land for quarrying of rock, sand and gravel.	€6,000 per hectare. In addition, a Special Contribution may be applied to these developments on an individual basis.
3.	The use of land for the deposit of refuse or waste	€1,000 per hectare. In addition, a Special Contribution may be applied to these developments on an individual basis.
4.	The use of land as a Golf Course or a Pitch and Putt Course	€200 per hectare. In addition, club houses and other related buildings will be charged at €4,000 per 100 sqm.
5.	The use of land for – (a) the keeping or placing of any tents, campervans, caravans or other structures, for the purpose of caravanning or camping or the sale of goods (b) the parking of motor vehicles (c) the open storage of motor vehicles or other objects or substances	€ 4,000 per hectare
6.	The provision of tanks or other structures (other than buildings) for storage purposes.	€2 per cubic metre. Storage, which is ancillary and will not increase production on site will not be liable for contributions.
7.	Billboards The provision of an advertising structure or the use of an existing structure or other land for the exhibition of advertisements.	€5,000 €15 per sqm of advertising.
8.	Renewable Energy Developments	Renewable energy development with a capacity up to .5MW will be exempt. Larger capacity development will be charged at €15,000 per each 1MW above an installed capacity of 0.5MW Solar Farms

		€7,500 per each 1MW above an installed capacity of 0.5MW
9.	Nursing Home/Crèches	€20 per sqm
10.	Development not previously mentioned in the Scheme	€40 per sqm

7.0 Exemptions

The following categories of development will be exempt from the requirement to pay development contributions under the scheme:

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), i.e. 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 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, except where specified below.

Note: This exemption for the payment of contributions will not apply to:

- Third level educational institutions and student accommodation;
 - Fee paying schools;
 - Hospitals and similar developments.
2. Social housing including those which are provided in accordance with an agreement made under Part V of the Act 2000 (as amended) or which are provided by a voluntary organisation or voluntary/co-operative housing bodies as outlined in Part 12 Article 157(2) of the Planning and Development Regulations (as amended).
 3. Developments provided for individuals who are in receipt of funding under Housing Adaptation Grant Scheme in respect of new developments up to 150 sqm. Developments above this size will be subject to the normal residential charge outlined in Section 6.
 4. Development of burial grounds.
 5. Works to and change of use of a protected structure for residential or commercial purposes. (Note: all extensions to protected structures will be charged at the appropriate rate).

6. Horticultural polytunnels, glasshouses and mushroom tunnels. Agricultural developments as defined in the Planning and Development Act 2000 (as amended).
Note 1: Garden Centres and Nurseries will be subject to the development contribution charge for commercial development in respect of the covered floor area, which is retail based.
Note 2: Small quarrying works, of less than 0.2 hectares, relating to agricultural activity, which is only to be used in connection with the agricultural holding it is located on and is not for commercial purposes will be exempt.
7. In accordance with the Department of Housing, Planning and Local Government Circular Letter: PL 03/2018, Telecommunications infrastructure, both mobile and broadband, which supports the provision of mobile and broadband services.
8. Renewable energy developments which are not supplying electricity to the national grid including small-scale renewable energy developments generating energy primarily for onsite usage e.g. for domestic, agricultural, small industry and educational purposes.
Note: This exemption does not apply to proposed renewable energy developments primarily delivering energy off site (for sale), whether for use in Ireland or for export to another market.
9. Not for profit Childcare Facilities.
10. Ancillary surface car parking and ancillary non-surface residential car parking.

8.0 Reductions

The following categories of development will attract a reduction in respect of development contributions:

- In line with the Development Contributions Guidelines for Planning Authorities DECLG 2013, reduced rates of development contributions are provided for in City, Town, Village Centre and Infill Sites as set out in Section 6 of this scheme.
- Reduced rates for temporary permissions to be calculated as follows:
 - 33% or normal rate for permissions of up to 3 years
 - 50% of normal rate for permissions of up to 5 years
 - 66% of normal rate for permissions of up to 10 years.
- Renewable Energy schemes that are 100% community owned co-ops shall be granted a 50% exemption.
- 25% reduction for marine related industry on strategic sites along the Shannon Estuary identified in the Limerick Development Plan where the marine related industry by its nature requires a location adjacent to estuarine/deep water including

a dependency on marine transport, trans-shipment, bulk cargo to where the industrial processes benefit from a location adjacent to the marine area.

- 25% reduction will be applied to development where the applicant's business is grant aided by the IDA/Enterprise Ireland or the Local Enterprise Office. Documentary evidence to the satisfaction of the Council must be submitted in this regard at application stage in order to avail of this reduction.
- **Note: Where a particular development comes within the remit of more than one category of reduced contributions, only one such reduction shall be applied. In this instance, the Council shall apply the category where the greater percentage reduction applies.**

9.0 Change of Use

Where a proposed change of use does not lead to the need for new or upgraded infrastructure/services or a significant intensification of demand placed on existing infrastructure, the development shall be exempt from paying a contribution. In all other circumstances, the change of use shall be charged at the rate appropriate to the new use, subject to a reduction in respect of the contribution rate appropriate to the existing usage (where greater).

10.0 Retention Applications

No reductions or exemptions in whole or in part shall apply to permissions for retention of development.

11.0 Replacement Applications

In the case of an application for replacement dwelling, development contributions will be charged on any additional floor area.

12.0 Index Link Adjustment

No indexation will be applied to this scheme.

13.0 Payment of contributions

- a) Conditions requiring payment of the contributions provided for in the Scheme will be imposed in all relevant decisions to grant planning permissions made following the making of the Scheme by the Council.
- b) The contributions under the Scheme shall be payable prior to commencement of development or as otherwise agreed by the Planning Authority.

c) The Planning Authority 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.

d) 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 this scheme. Furthermore, the Council may instigate enforcement action under the Planning and Development Act, 2000 as amended in respect of unpaid development contributions and all associated costs and fees.

e) Consideration will be given to the provision of specific infrastructural works and facilities by a developer and other planning applicants in lieu of payment of development contributions subject to the written agreement of the Planning Authority.

14.0 Appeals to An Coimisiún Pleanála

An appeal may be brought to An Coimisiún Pleanála where the applicant for planning permission under Section 34 of the Planning and Development Act 2000 (as amended) considers that the terms of the Scheme have not been properly applied in respect of any conditions laid down by the Council.

15.0 Apportionment of Contributions

Monies received by way of development contributions collected under this Scheme will be ring fenced in accordance with the following table, if not specified otherwise.

Public Infrastructure and Facilities	% Apportionment
Recreation and Amenities	7%
Community Facilities	29%
Transport Surface Water and Public Realm	59%
Forward Planning	5%
TOTAL	100%

16.0 Duration of Scheme

The scheme will replace the current Limerick Development Contribution Scheme 2022. The Development Contribution Scheme will remain in place until 2031, unless a new scheme is made in the interim or the scheme is extended.

17.0 Annual Report

The Annual Report of Limerick City and County Council shall indicate the monies paid to and owed to the Council under Section 48 and how this money was spent.

Appendix 1

Estimated Residential and Commercial Development for the Scheme

A.1 Background

It is projected that 70% of the attributable cost to new development will come from contributions for residential development and 30% of the attributable cost to new development should come from contributions for non-residential development. This has been determined taking into consideration the degree to which benefits accrue to both development types. This 70:30 apportionment is used in the calculation of development contribution amounts for residential units and non-residential built development.

A.2 Residential

The following is the breakdown of units expected for each band:

- City / Town / Village Centre Zoning, Infill Sites – 1,138 units
- Derelict Sites / Regeneration Areas – 150 units
- All other lands – 10,059 units

The following is the average floor area for a unit in each band. These figures are based on housing completions in Limerick since 2020:

- City / Town / Village Centre Zoning, Infill Sites – 73 sqm
- Derelict Sites / Regeneration Areas – 75 sqm
- All other lands – 136 sqm

Location	Anticipated Yield
Band 1 City / Town / Village Centre, Infill Sites	1,138 x 73sqm x €25 = € 2,076,850
Band 2 Regeneration / Derelict Sites	150 x 75 sqm x €12.50 = € 140,625
Band 3 All Other Areas	10,059 x 136sqm x €35 = € 47, 880,840
Total	€ 50,098,315

A.3 Non-Residential Development

The following is the projected floor area for non-residential development for each band in Limerick over the lifetime of this Contribution Scheme (2025 – 2031):

- City / Town / Village Centre Zoning, Infill Sites – 8,000 sqm
- Derelict Sites / Regeneration Areas – 1,000 sqm
- All other lands – 66,000 sqm

Location	Anticipated Yield
Band 1 City / Town / Village Centre, Infill Sites	8,000 x €40 x6 = € 1,920,000
Band 2 Regeneration / Derelict Sites	1,000 x €20 x6 = € 120,000
Band 3	66,000 x €60 x 6

All Other Areas	= € 23,760,000
Total	€ 25,800,000

A.4 Estimated Yield from Residential and Non-Residential Development

Residential	€ 50,098,315
Non-Residential	€ 25,800,000
Total	€ 75,898,315

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Appendix 2

The list of projects, which may benefit from development contributions are set out below. There will be an ongoing review of the infrastructure and facilities, which can be funded during the life of the Scheme, based on the levels of actual development contributions collected and funding costs which apply. Not all the projects listed may be progressed during the period 2025 – 2031. This project list is indicative only, priorities may change, and other projects may be added and funded over the course of the Scheme.

Transport, Surface Water and Public Realm
<p>Housing Estate Footpath and Access Roads Replacements</p> <p>Road and Footpath upgrades</p> <p>OPW Minor Works scheme surveys and designs</p> <p>Traffic Calming Measures</p> <p>Surface Water Infrastructure</p> <p>Park and Ride Infrastructure</p> <p>EV Strategy Infrastructure</p> <p>Mobility Hubs</p> <p>Traffic Signals Upgrades</p> <p>Traffic Modal Measurement Data</p> <p>Delivery Plan and Loading Bay Optimization</p> <p>Walkability Improvements</p> <p>Taking in Charge</p> <p>Moyross Avenue Upgrade</p> <p>Southside Connectivity Project</p> <p>Sonnys Lands Fosse, SUDS City Wall Park and Public Realm Upgrade</p> <p>Public Realm Plans Preparation (county towns)</p> <p>Limerick Wayfinding & Orientation Signage Project</p> <p>King's Island Flood Relief Scheme (CFRAM)</p> <p>URDF Pedestrian Bridges & Waterfront Infrastructural Works</p> <p>URDF Market Quarter & Cruises Street Public Realm Upgrades</p> <p>URDF Great Streets Programme O'Connell Street Phase 2 & Patrick Street and Laneways Programme</p> <p>Georgian Limerick Public Realm</p> <p>Public Realm Nicholas Street</p> <p>Metro Villages Public Realm / Enhancement Scheme</p> <p>William St Parking Bays</p> <p>Sarsfield Bridge repointing</p> <p>Sylvester O'Halloran Bridge</p> <p>Boardwalk Rehab Works along the quays</p> <p>Laneways Maintenance</p> <p>Hunt Museum Footpath Replacement</p> <p>Arthurs Quay Remodelling Works</p> <p>Parklet Project</p> <p>Depot for storage and cataloguing of city wide paving and street furniture spares</p>

Paving works – Locke quay
 Golf Links Road link to Towlerton Design Stage for Planning
 BusConnects
 Atlas Avenue/Courtbrack Avenue Junction Port Entrance
 Park Road/Canal Bank Pedestrian Bridge
 M7/Jct 28 Mackey Jct & NTP/UL Link Road
 Mungret LIHAF Stage 3
 Holland Park Road Link to the R445
 Limerick City Transport Plan
 Groody Road Slip Road onto R445 & Bus Lane
 Ballyvara/Boreen Junction Improvement
 L1500 Holycross to Lough Gur Shared Surface
 R513 From N24 to County Bounds - improvements including widening and traffic calming schemes within villages
 Car Park Development adjacent to St. John the Baptist Secondary School Hospital
 The Grove, Bruff. Remedial work and extra footpaths in this park
 Off street parking – Bruff
 Footpath Knocklong
 R520 Bruff Line – Bridge of tears to 80kmph speed limit
 Abbeyfeale Revitalisation
 Newcastle West Transport Plan Implementation - Public Realm/Car Park
 Newcastle West swimming pool
 Public Realm Askeaton
 Croom Square Public Realm
 Rathkeale link road
 Adare Transport Plan Implementation
 Fedamore house flood prevention
 Chapel Russell Road Footpath, Pallaskenry
 Ring Walk Askeaton – N69 Lighting
 Section of Croom Distributor Road - Camogue Park to the rear of Croom N.S.
 Footpath extension on Church Rd. Croom
 Footbridge in Rathkeale
 Ryder Cup- Local Road Improvements Relating to Event
 Strategic Land Purchases Fund- 1/3 of cost attributed to each category
 Blue Green Ring- 1/3 of cost attributed to each category
 Forward Planning -1/3 attributed to each category)

Recreation and Amenities

West Limerick Tourism Gateway
 Limerick Greenway Hub @ Ardagh
 Limerick Greenway Hub @ Newcastle West
 Barnagh Station House
 Limerick Greenway Hub @ Abbeyfeale
 Lough Gur Visitor Enhancement Project
 Browne's Weir Tourism Project

King Johns Castle Car Park
 Game Cube
 Conservation works re lease of Franciscan Church (for recreational/amenity use)
 Match Funding for the delivery of Rural Funding Programme
 Manor Fields, Adare
 URDF Food Hub Market Quarter
 Mungret Park Sport Improvement
 Kilmallock Road Campus & Kennedy Park
 Sports & Recreation facilities - All areas
 Turner Vinery, Southill House
 Bruree Park Development
 Strategic Land Purchases Fund - 1/3 of cost attributed to each category
 Blue Green Ring - 1/3 of cost attributed to each category
 Forward Planning - 1/3 attributed to each category)

Community Facilities

Lawn Boules
 St. Mary's Park MUGA
 Adare Sensory Garden
 Upgrade Newcastle West Playground
 Upgrade Castleconnell Playground
 New Corbally Playground
 Garryowen Green
 Patrickswell - Lisheen Park
 Old Cork Road Recreation project
 Kilmurray Columbarian Garden
 Adare Park Planting
 Groody Valley Park
 New Graveyard – Castletroy
 New Library – Castletroy
 Library Energy Retrofit
 Opera Library
 Upgrade of Arts properties (e.g., Belltable, Ormston House)
 Limerick City Gallery of Art
 Community Centre Infrastructure and pre-development work (Limerick City, Castletroy, Caherdavin, Raheen/Dooradoyle, Garryowen)
 Limerick Living Room Design
 Adare Village Hall Refurbishment
 Adare Heritage Centre
 ICT Community Infrastructure
 Murroe Community Centre
 Herbertstown Community Hub
 Mount St. Lawrence
 Strategic Land Purchases Fund- 1/3 of cost attributed to each category
 Blue Green Ring- 1/3 of cost attributed to each category
 Forward Planning -1/3 attributed to each category)

Forward Planning

Limerick City and County Council is statutorily required to prepare land use plans and studies, which will enable the plan-led proper planning and sustainable development of Limerick, including the provision of infrastructure.

Given the critical nature of Forward Planning in identifying the infrastructural requirements of Limerick, expenditure associated with Forward Planning, including the drawing up of land use plans and studies, development plan and local area plans, is to be charged to capital account (development contributions), in accordance with Section 48 (17)(h) of the Planning and Development Act 2000 (as amended).

A 5% proportion of the money collected through the Development Contribution Scheme will be allocated to the costs of Forward Planning. This will cover the staff and ancillary cost associated with drawing up Plans.