

**Review of Development Contribution Scheme 2023–2027**

**Review Date: June 2026**

## **1. Introduction**

This Development Contribution Scheme (DCS) is prepared pursuant to Section 48 of the Planning and Development Act 2000 (as amended). The Scheme provides a statutory basis for the imposition of conditions requiring the payment of contributions in respect of public infrastructure and facilities benefiting development.

It is an objective of the Council to ensure that development contributes fairly and proportionately towards infrastructure provision. The Scheme supports the implementation of the County Development Plan and associated strategies.

## **2. Legislative and Policy Context**

This Scheme has regard to the Development Contribution Guidelines for Planning Authorities (2013). It aligns with the National Planning Framework and Regional Spatial and Economic Strategy. It is consistent with the policies and objectives of the Longford County Development Plan. The Scheme reflects established best practice across local authorities.

## **3. Basis for Determination of Contributions**

The basis for determining contributions is the estimated cost of providing public infrastructure and facilities over the Scheme period. The calculation excludes any benefit attributable to existing development. Contributions are determined having regard to projected development levels. The methodology ensures compliance with statutory requirements.

## **4. Ring-Fencing of Income**

All monies received under this Scheme shall be accounted for in separate accounts. Such monies shall be applied only as capital for public infrastructure and facilities. Annual reporting shall detail income received and expenditure incurred. This ensures transparency and accountability.

## **5. Payment, Indexation and Enforcement**

Contributions shall be payable in accordance with conditions attached to planning permissions. Contributions shall be indexed annually in line with CSO indices. Interest may apply to late payments. The Planning Authority may recover unpaid contributions as a contract debt.

## **6. Exemptions Reductions and Incentives**

The Planning Authority may grant exemptions from, or reductions in, Development Contributions in accordance with Section 48 of the Planning and Development Act 2000 (as amended) and the provisions of this Scheme.

Such measures are intended to support:

- Social and community development
- Regeneration and reuse of existing buildings
- Economic development and job creation

**Exemptions may apply to:**

- Not-for-profit community, recreational, educational or religious developments
- Developments for persons with disabilities (non-profit)
- Social housing provided by, or on behalf of, the Local Authority or Approved Housing Bodies
- Refurbishment of Protected Structures
- Housing adaptation works supported by grant schemes
- Not-for-profit childcare and community facilities

For full list – please see Appendix 1

**Reductions may apply to:**

- Development on vacant or derelict sites
- Enterprise, tourism and job-creating developments
- Regeneration and reuse of existing buildings
- Development within designated incentivised areas
- Temporary permissions (as set out in this Scheme)

For full list – please see Appendix 2, 3 and 4

**Application Process**

Requests for exemptions or reductions must be made in writing to Longford County Council and should include:

- Details of the proposed development
- The basis for the exemption or reduction sought
- Supporting documentation

**Applications should be made at planning stage or prior to commencement of development, application forms are available at [www.longfordcoco.ie](http://www.longfordcoco.ie). It is the responsibility for the applicant to submit an application to Longford County Council. Retrospective applications will not be considered.**

Applications will be assessed by the Planning Authority having regard to:

- The provisions of this Scheme
- The merits of the development
- The economic, social or regeneration benefits arising

The granting of an exemption or reduction is not automatic and is subject to compliance with this Scheme.

### **Conditions**

- Exemptions and reductions apply only to the approved development
- They will not apply retrospectively unless provided for
- Multiple reductions shall not apply unless explicitly stated
- Exemptions and reductions shall not apply to permissions for retention of development.

**NOTE:** Exemptions and Reductions do not apply to any **Special Development Contribution Scheme** or **Supplementary Development Contribution Scheme**

## **7. Appeals**

Conditions requiring payment of contributions may be subject to appeal where the Scheme is not correctly applied. Appeals are determined by An Coimisiún Pleanála in accordance with statutory provisions.

## **8. Water and Wastewater Services**

In accordance with national policy, water services are the responsibility of Uisce Éireann. No development contributions shall be levied by the Council in respect of water services. Separate charges may apply through Uisce Éireann.

## **9. Duration of Scheme**

This Scheme shall remain in force until 31 December 2027 unless replaced earlier. It may be reviewed by the Planning Authority having regard to prevailing circumstances.

## **10. Special and Supplementary Contributions**

### **Special Development Contribution Scheme**

Section 48 of the Act also provides that Longford County Council may, in addition to the terms of the General Development Contribution Scheme require the payment of a Special Contribution in respect of a particular development where specific exceptional costs not covered by a Scheme are incurred in respect of public infrastructure and facilities which benefit the proposed development. In such cases the condition will specify the particular works carried out or proposed to be carried out by the Council.

If the works in question are not commenced within 5 years or completed within 7 years of the receipt of payment, (or final instalment thereof, if paid by phased payments) or where the Council decide not to proceed with the proposed works or part of works, the applicant will be refunded the Special Contribution together with any interest accrued over the period held by the Council. Any refund will be in proportion to the work not carried out. Conditions requiring the payment of Contributions under the Special Development Contribution Scheme may be appealed to An Coimisiún Pleanála.

Exemptions and reductions shall not apply to Special Development Contributions.

### **Supplementary Development Contribution Scheme**

Section 49 of the Act provides for the making of a Supplementary Development Contribution Scheme in order to facilitate a particular public infrastructure service or project which is provided or proposed to be provided by a Local Authority or a private Developer on behalf of and pursuant to an agreement with a Local Authority (e.g. through Public Private Partnership) and which will directly benefit the development on which the levy is imposed.

Supplementary Development Contribution Schemes may be used for rail, light rail or other public transport infrastructure, particular new roads and the provision of new schools and ancillary infrastructure. However, they should only be used where the project will bring a direct benefit to the developments which it serves. In the case of a rail or light rail project, for example, provision of the infrastructure will facilitate increased residential densities surrounding the infrastructure.

In general, the same rules of procedure apply to the adoption of a Supplementary Development Contribution Scheme, as to the adoption of a general Contribution Scheme. The Scheme must specify the area to which it applies and also must specify the public infrastructure project or service on which the Supplementary Contributions are to be expended.

Exemptions and reductions shall not apply to Special Development Contributions.

## **11. Capital Budget and Infrastructure Investment**

The Scheme is informed by the Capital Programme 2025–2027 with investment of approximately €229.5 million.

This programme includes housing, transport, regeneration, climate and community infrastructure. Development contributions represent a proportion of overall funding. The Programme is subject to review and funding availability.

<b>Category</b>	<b>Investment (€m)</b>
Social Development	€114.8m
Physical Infrastructure	€62m
Economic & Regeneration	€52.7m

## **12. Ongoing and Anticipated Projects**

The following projects represent a non-exhaustive list of ongoing and anticipated capital infrastructure investments within County Longford over the lifetime of this Scheme.

These projects are derived from the Council’s Capital Programme and reflect the strategic investment priorities of the Council in accordance with the County Development Plan, Local Area Plans, and national policy objectives.

The projects outlined below are indicative and are subject to change, reprioritisation, and funding availability over the lifetime of the Scheme.

### **Transport and Movement Infrastructure**

The Council will continue to invest in transport infrastructure to support sustainable mobility, connectivity and road safety, including:

- Road improvement and maintenance schemes across the County
- Traffic management and road safety measures
- Footpath and public lighting upgrades
- Car parking infrastructure and smart parking systems
- Active travel infrastructure including walking and cycling routes
- Greenway and trail development, including Royal Canal and rural connectivity projects

### **Community, Recreation and Amenity Infrastructure**

Investment in community and recreational infrastructure is a key priority of the Council, including:

- Development and enhancement of public parks and open spaces
- Playground upgrades and inclusive play facilities
- Walking trails, recreational routes and outdoor amenities
- Sports and leisure infrastructure projects
- Community facilities and multi-use spaces
- Public realm improvements in towns and villages

### **Regeneration and Urban Development Projects**

The Council will deliver a range of regeneration and town centre renewal projects, including:

- Camlin Quarter Regeneration Project
- Connolly Barracks redevelopment and civic space provision
- Renewal and reuse of vacant and derelict properties
- Public realm enhancement projects in Longford Town and other settlements
- Town Centre First and regeneration initiatives
- Destination Town and tourism-led regeneration projects

### **Economic Development and Enterprise Infrastructure**

To support economic growth and job creation, the Council will invest in:

- Enterprise and business park infrastructure
- Tourism infrastructure and visitor facilities
- Development of strategic sites and brownfield lands
- Support infrastructure for indigenous enterprise and inward investment
- Just Transition and circular economy initiatives

## **Environmental and Climate Action Infrastructure**

The Council will support climate resilience and environmental sustainability through:

- Climate action and energy efficiency projects
- Environmental remediation works, including landfill rehabilitation
- Biodiversity enhancement and green infrastructure projects
- Sustainable drainage and flood mitigation measures
- Cemetery and burial ground upgrades

## **Social and Housing Infrastructure**

The Council will continue to invest in housing and social infrastructure, including:

- Delivery of social housing under the Social Housing Investment Programme
- Refurbishment and retrofit of existing housing stock
- Housing adaptation grants and supports
- Community-based housing initiatives

## **Municipal District Level Projects**

In addition to the above categories, a range of location-specific projects are proposed across the Municipal Districts, including:

### **Granard Municipal District**

- Granard Motte Enhancement project
- Destination Town initiatives
- Trail and greenway development projects
- Lough Gowna tourism infrastructure
- Community and recreational facilities

### **Longford Municipal District**

- Camlin Quarter regeneration
- Connolly Barracks redevelopment
- Longford Town public realm improvements
- Parks and recreational infrastructure
- Smart town infrastructure (CCTV, lighting, parking systems)

### **Ballymahon Municipal District**

- Lanesborough regeneration and public realm works
- Royal Canal infrastructure and tourism enhancements

- Cycleway and active travel projects
- River Inny and water-based recreation projects
- Village enhancement and environmental works

### **Relationship to Development Contributions**

The projects outlined above demonstrate the breadth of infrastructure investment required to support development within County Longford.

Development Contributions collected under this Scheme will contribute towards the funding of such infrastructure, in conjunction with other funding sources.

The inclusion of projects in this section does not imply that Development Contributions will fully fund any individual project.

### **13. Contribution Rates**

- Table 1 – Level of Contribution – Residential & Industrial/Commercial Development
- Table 2 – Level of Contribution – Other Categories of Development

Table 1 - Level of Contribution – Residential & Industrial/Commercial Development

Class of Infrastructure		Residential Unit Inside Development Envelope Rate per unit	Residential Unit outside Development Envelope Rate per unit	Industrial/Commercial Development Rate per m <sup>2</sup> of floor area	Industrial/Commercial Development - <i>Incentivised areas and development</i> Rate per m <sup>2</sup> of floor area
A.1	Open Spaces, cultural, recreational and community facilities, amenities and landscaping works, town and village improvement – including land acquisition.	<b>€1,280</b>	<b>0</b>	<b>€6</b>	<b>€4</b>
A.2	Rural facilities and amenities		<b>€530</b>		
B	Roads, car parking, infrastructure to facilitate public transport, cycle and pedestrian facilities and traffic calming measures – including land acquisition = 70% <ul style="list-style-type: none"> <li>• Surface Water Infrastructure works 15%</li> <li>• Climate Change Adaptation and Mitigation – 15%</li> </ul>	<b>€1,610</b>	<b>€1,610</b>	<b>€13</b>	<b>€8</b>

Table 2 – Level of Contribution – Other Categories of Development

Category		Amount of Contribution
A	Shortfall in provision of car-parking space: i. Urban (i.e. Longford Town Area) ii. Rural	<b>€3,760</b> <b>€1,820</b>
B	Shortfall in provision of open space i. Urban ii. Rural	<b>€32.50 per M<sup>2</sup></b> <b>€10 per M<sup>2</sup></b>
C	Agricultural Development	<b>Nil up to 500 sqm</b> <b>€5 per sqm &gt; 500 M<sup>2</sup> of roofed development area</b>
D	Replacement of broad-leaf high forest by conifer species/peat extraction	<b>€620 per hectare of site area</b>
E	Land use for: (a) the winning and working of minerals (b) deposit of refuse or waste under EPA license. (c) Landfilling/raising of sites (inert material)	<b>€860 per 0.1 hectare of site area subject to a minimum charge of €8,720</b> <b>€2,330 per 0.1 hectare of site area subject to a minimum charge of €8,720</b> Minimum charge of <b>€2,490</b> up to 2 hectares of site area. Each hectare above 2 hectares will be charged at <b>€2,490 per hectare</b>
F	Storage and Warehousing (non-retail)	<b>€32.50 per M<sup>2</sup> up to 500m<sup>2</sup></b> <b>€16.50 per M<sup>2</sup> &gt; 500m<sup>2</sup></b>
G	Communication Masts	<b>€0 per Mast</b>
H	Industrial Wind Farm Development/Turbines	<b>€26,870 per MW</b>
I	Solar Farms and Other Renewable Energy Sources (non-domestic) Battery Storage Unit Facilities	<b>Nil charge for projects &lt;1 MW</b> <b>€8,660 per MW = or above 1MW in capacity size</b> <b>€8,590 per MW or €16,130 per hectare – whichever is the greater</b>
J	Advertising Structure	<b>€4,830 per Structure</b>
K	Other Development not within the foregoing classes	<b>€32.50 per sqm or €23,640 per hectare</b>

**Note A:**

Having regard to the nature and extent of any Industrial/Commercial or Storage and Warehousing (non-retail) Development and its potential benefit to the socio/economic development of the County, the Chief Executive following consultation with the Corporate Policy Group shall have discretion to vary the amount of any contribution to be charged under the scheme. Such variation to be approved by way of Chief Executive's Order which shall state the reason for the variation.

**Note B: Floor Area**

The floor area of the proposed development shall be calculated as the internal floor area. This means the floor area determined from the internal dimension of the proposed buildings, including the floor area of each floor including mezzanine floors.

**Note C: Collection of Contributions**

1. It is intended that the collection of development contributions will be assigned and collected for each of the MD areas and used for each area.
2. The Development contributions collected as defined in Table 2 categories A-K – will be divided according to the following categories Roads 50%, Community and amenities 20%, Surface water drainage 15% and Climate change (adaptation and mitigation) 15%.

## Appendix 1 – Exemptions

For the purposes of the applicability of the exemption set out hereunder, the “development” shall be the development the subject matter of the grant of planning permission to which a s.48 Development Contribution Condition has been imposed.

The following categories of development will be exempted from the requirement to pay development contributions under this Scheme:

- a) Developments by organisations, including registered charities, have exemption from income tax and corporation tax under Section 207 of the Taxes Consolidation Act 1997(as amended) and currently holding an exemption certificate from the Revenue Commissioners. The development must be exclusively for the primary purpose of the organisation, and not to be used for profit or gain.
- b) Non-commercial community related developments by voluntary non-profit making groups, clubs or organisations. The development must be exclusively for the primary purpose of the organisation, and not to be used for profit or gain.
- c) Development comprising a domestic extension for accommodation of disabled/eligible person(s) are exempted in full in cases where an occupant of such an extension meets the medical requirements attached to the eligibility requirements of a Housing Adaptation Grant, Disabled Persons Grant, Housing Aid for Older People Grant or Mobility Aids Grant.
- d) New build residential development for accommodation of disabled/eligible person(s) is exempted in full in cases where an occupant of such a dwelling meets the medical requirements attached to the eligibility requirements of a Housing Adaptation Grant, Disabled Persons Grant, Housing Aid for Older People Grant or Mobility Aids Grant.
- e) Development comprising renovations to restore/refurbish a structure deemed to be a “Protected Structure” in the Longford County Development Plan, where the Council is satisfied that works substantially contribute to the conservation or restoration of the structure. The works must be carried out to a high architectural conservation standard as set out in national guidance on Architectural Conservation (i.e. Architectural Heritage Protection Guidelines for Planning Authorities and the Dept of Housing, Local Government and Heritage “Advice Series”). Evidence of same must be submitted to the satisfaction of the Planning Authority. This exemption will not apply to development for which retention permission is sought.
- f) Extensions to a structure deemed to be a “Protected Structure” in the County Development Plan, for private residential purposes (provided the extension is subservient in scale). This exemption

does not apply to new build within the curtilage of the protected structure but to extensions only. This exemption will not apply to development for which retention permission is sought.

- g) Development comprising the first 40 square meters of an extension to a residential dwelling. This exemption is cumulative and limited to 40 square meters in total per dwelling. Subsequent extensions over the first 40 square meters shall be charged at the residential rate. This exemption will not apply to development for which retention permission is sought.
- h) Development comprising an attic conversion.
- i) Development of a domestic garage and/or garden shed.
- j) Elements of outdoor recreational developments other than buildings -such as golf courses, sports/playing pitches and tennis complexes.
- k) The development of agricultural buildings up to 500 sqm used for the purpose of horticulture and agriculture including for the purpose of housing livestock, dairy farming, training of horses, growing of produce, storage and other uses directly related to primary food production and the rearing and breeding of livestock and glasshouses and poly tunnels used for agricultural purposes by persons primarily engaged in farming.
- l) Not for Profit Community Childcare development.
- m) Non-fee-paying primary school and secondary school development.
- n) Change of use applications: any additional floor space will be a charge at the applicable rate.
- o) Development comprising internal layout alterations where no additional floor area is created, and external walls are not being removed.
- p) Development comprising signage, Shop front, entrance gates, vehicular entrances, outdoor dining spaces/seating, railings, fencing, antennae structures, bus shelters, switch rooms, substations, power lines, gas skids, ancillary plant rooms, pump houses, bike sheds.
- q) Telecommunication infrastructure both mobile and broadband being deployed as part of a government endorsed telecommunications strategy, plan or initiative. In addition, masts, antenna, dish and other apparatus/equipment for communication purposes. In the case of broadband 'only' providers, subject to such operators demonstrating to the satisfaction of the Planning Authority that their infrastructure provides services to customers who would not otherwise be able to avail

of an adequate broadband service such infrastructure will not attract development contributions. Any new buildings associated with masts and antennae will be charged at the commercial rate.

- r) **Renewable Energy:** A 100% exemption will apply in respect of other renewable energy developments for single house domestic purposes which is not supplying electricity to the national grid or for export. One single wind turbine being provided within the curtilage of a dwelling for which the turbine is supplying electricity will be exempt from development contributions. This exemption is to apply to a single turbine per house which is for private use only and not for commercial use or gain.

Development of Industrial Wind Turbines will be levied in accordance with charges applied in Table 2 (H). Development of Solar Farms or other Renewable Energy Developments for commercial purposes (non-domestic) will be levied at the appropriate rate detailed in Table 2 (I).

- s) **Demolition and Rebuild:** Where permission is granted to demolish in part or in full of an existing building and replace with another, then the development contribution payable is to be calculated as follows:
- Where a contribution has been previously paid –the contribution will be levied on the increased floor area of the new build over the old.
  - If no contribution was previously paid: the contribution will be levied on the development in full.

**Note:** Demolition must be necessary to facilitate the proposed development. The Scheme does not provide for any rebate or refund in this regard. Agents/Applicants shall provide evidence of prior payments made when applying for permission to expedite assessment and to avail of this exemption.

- t) **Car parking is exempt in the following circumstances:**
- (i) Carparking in residential developments.
  - (ii) Carparking integrated within a structure when ancillary to the proposed use of the structure. (When not exempt, i.e. when use is non-ancillary, it will be measured on the basis of the gross floor area.)
- u) **Development of social housing units shall be exempt in the following circumstances:**
- If the development is by, or on behalf of Longford County Council, and will become part of the Council's social housing stock.
  - They are provided in accordance with an agreement made under Part V of the Planning and Development Act and where Part V agreement(s) has been executed prior to the lodgment of a commencement notice. Deduction/refunds cannot be claimed retrospectively.

- If the development is housing units planned and constructed as social housing, 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

## Appendix 2 - Reductions

For the purposes of the applicability of the reduction set out hereunder, the “development” shall be the development the subject matter of the grant of planning permission to which a s.48 Development Contribution Condition has been imposed.

The following categories of development may pay a reduced rate of development contributions, as stated, under the Scheme.

- a) Derelict & Vacant Sites – All developments on sites which are on the Register of Derelict Sites under the Derelict Sites Act 1990 and Vacant Sites Register under the Urban Regeneration and Housing Act 2015 (50% reduction).
- b) Reduced rates for temporary permissions to be calculated as follows:
  - 33% of 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.
- c) Mixed Development – In the case of a mixed development, the fee payable will be based on the sum of charges applicable to each development type within the overall development.
- d) Change of Use from Residential to Commercial – The charges as appropriate in Table 1 and Table 2 shall apply in the case of a change of use from residential to commercial use. However, an allowance will be made for any development contributions already paid in respect of the residential development.
- e) Change of Commercial Use – The charges as appropriate in Tables 1 and 2 shall apply in the case of a change of commercial use. However, an allowance will be made for any development contributions already paid in respect of the initial development.
- f) Charge only net additional development in cases of redevelopment projects (e.g. a redevelopment totalling 200m<sup>2</sup> of which 150m<sup>2</sup> is replacing existing development, contribution will only be levied on the additional 50m<sup>2</sup>). N.B. If no contribution was previously paid, the contribution will be levied on the new development in full.
- g) Double Charging - general development contributions already levied and paid in respect of a given development will be deducted from the subsequent charge so as to reflect that this development had already made a contribution.

Developments eligible for reduction under Appendix 2 will not be considered for a further reduction under Appendix 3 or 4.

### **Appendix 3 – Incentivised Developments**

Longford County Council will incentivise through lower Development Contributions the certain types of commercial and industrial activity which will contribute to the economic performance of the County.

Longford County Council will incentivise:

- Any hotel development that will provide a minimum of 20 bedrooms in County Longford – maximum 100% reduction in the level of Development Contributions.
- Any business grant-aided or supported by IDA /Enterprise Ireland/LEO/Fáilte Ireland – maximum 50% reduction in the level of Development Contributions.
- Any development that would progress the Government’s Action Plan for Jobs, particularly those actions identified in the Midland Region Action Plan for Jobs which are likely to have strong job creation potential or are enterprises that can provide a strong impetus for subsequent enterprise development (‘pump priming’ enterprises) – maximum 50% reduction in the level of Development Contributions.
- Any tourism development to include accommodation and related infrastructure that supports the objectives of the Longford Tourism Strategy – maximum 50% reduction in the level of Development Contributions.
- The change of use and/or re-use of old industrial buildings for job creating industrial/commercial purposes shall be exempt where Development Contributions were paid in respect of former use.
- Having regard to the nature and extent of any Industrial/Commercial or Storage and Warehousing (non-retail) Development and its potential benefit to the socio/economic development of the County, the Chief Executive following consultation with the Corporate Policy Group shall have discretion to vary the amount of any contribution to be charged under the scheme. Such variation to be approved by way of Chief Executive’s Order which shall state the reason for the variation.

Developments eligible for reduction under Appendix 3 will not be considered for a further reduction under Appendix 2 or 4.

## **Appendix 4 – Incentivised Areas**

It is an objective of Longford County Council to identify prioritised development areas within which specific development and regeneration policies will be promoted.

Accordingly, Longford County Council will incentivise commercial and industrial activity through lower Development Contributions in designated Incentivised Areas. The following towns are nominated as incentivised areas and appropriate development shall qualify for a 20% reduction:

- Granard
- Edgeworthstown
- Ballymahon
- Lanesborough
- Drumlish

This incentive will apply to commercial and industrial development within the boundaries of these towns as set out in the Longford County Development Plan 2021-2027.

In addition, Longford County Council will incentivise commercial and industrial activity in Longford Town and its environs in particular developments that are:

- located within the land zoning areas as defined in the Longford Town Zoning Map included in Volume 2 – Appendix 1 Land use zonings
- located within the Town Core area and within the Regeneration Zone and/or,
- identified as supporting the site resolution objective,
- Lands identified in the Longford Town and Environs Local Area Plan 2016-2022, or its updated and adopted replacement Longford Town LAP.

Developments eligible for reduction under Appendix 4 will not be considered for a further reduction under Appendix 2 or 3.