



Comhshaoil, Oidhreachta agus Rialtas Áitiúil  
Environment, Heritage and Local Government



## **EXPLANATORY MEMORANDUM**

# **Grant for the conservation of a protected structure**

Heritage Policy & Architectural Protection  
Department of the Environment, Heritage and Local Government  
Dún Scéine  
Harcourt Lane  
Dublin 2

Revised January 2004

## **Introduction**

- 1.1 The objective of this scheme is to assist the owner or occupier of a structure, which is protected because of its architectural, historical, archaeological, artistic, cultural, scientific, social or technical interest to undertake conservation works on such structure.
- 1.2 **There is no automatic right to a grant under the scheme. Each local authority is allocated a fixed amount of money for a calendar year to meet grant payments. Accordingly, grant applications are prioritised each year within available resources and in accordance with the terms set out in this Explanatory Memorandum.**
- 1.3 Works do not qualify where they begin before the structure concerned is inspected under par. 4.2, except where a local authority considers that the works are or were necessary to eliminate or reduce an immediate risk to the safety or survival of the structure.

## **Qualifying Structures**

- 2.1 A structure qualifies under the scheme if it is included in the Record of Protected Structures of the relevant planning authority. A Record of Protected Structures is included in each development plan by the relevant planning authority under the Local Government (Planning and Development) Act, 2000.
- 2.2 A structure does not qualify if it is owned by a public authority. . For this purpose, “public authority” means : -
- (a) a Government Department,
  - (b) the Commissioners of Public Works,
  - (c) a local authority or a regional authority,
  - (d) a harbour authority,
  - (e) a health board,
  - (f) a board or other body established by or under statute,
  - (g) a company in which all the shares are held by, or on behalf of, or by directors appointed by, a Minister of the Government, or
  - (h) a company in which all the shares are held by a board, company, or other body referred to in (f) or (g) above.

## **Qualifying Works**

- 3.1 Works qualify under the scheme where they consist of the conservation of one or more elements of a qualifying structure. Qualifying works would, among other things, include: -
- (a) works necessary to secure the stability of a structure or part of a structure,
  - (b) works necessary to make a structure weather-proof or damp-proof ,
  - (c) works necessary to conserve or repair external walls or internal features,

(d) works consisting of temporary repairs, where it is necessary to protect a structure from immediate risks.

3.2 Works **do not** qualify under the scheme where, in the opinion of a local authority : -

(a) they consist of maintenance, alterations or improvements,

(b) they are not essential to secure the conservation of the structure,

(c) they have an approved cost of less than €1,900,

(d) they have been, are, or will be the subject of a claim for relief from income tax or corporation tax under section 482 of the Taxes Consolidation Act, 1997 (formerly Section 19 of the Finance Act, 1982), or

(e) they are not or were not necessary to eliminate or reduce an immediate risk to the safety or survival of the structure concerned, and they commence before an inspection under par. 4.2 is carried out.

### **Application for Grant**

4.1 An application for a grant under the scheme may be made to a local authority by an owner or an occupier of a structure, and must be made on Form 1. A local authority may, at its discretion, require an applicant to furnish particulars of his or her interest in the structure concerned.

4.2 Where a local authority considers that an application meets the terms and conditions of the scheme, it will carry out an inspection of the structure concerned. If, following such an inspection, the authority is satisfied that the structure and proposed works concerned qualify, it will prioritise the application in relation to other applications made to it, having regard to its current Scheme of Priorities. A Scheme of Priorities is a statement by a local authority of the criteria to be applied by it in determining how applications for grants will be prioritised.

4.3 Following the prioritisation carried out under par. 4.2, a local authority will, where it considers that it will be in a position to meet the cost of an application from its financial allocation in the current calendar year, determine an Amount of Grant. Where qualifying and non-qualifying works are combined in a single project, the cost of non-qualifying works is not reckonable for calculating the approved cost of works.

4.4 The standard Amount of Grant is 50% of the approved cost or, if appropriate, the revised approved cost (pars. 8.3 and 8.4 refer), subject to a maximum of €13,000. The approved cost is an estimate, calculated by a local authority, of the reasonable cost of qualifying works. All reasonable expenditure to be incurred in relation to the works, such as fees for professional advisors, essential supporting works and services, and insurance, will be reckonable in this regard.

A local authority may, at its discretion, determine an Amount of Grant lower or, in exceptional circumstances, greater than the standard amount. In making such a determination, the authority will have regard to : -

- (a) the nature, condition and importance (in terms of conservation) of the structure concerned,
- (b) the nature and necessity (in terms of conservation) of the proposed works,
- (c) the cost of the proposed works,
- (d) the amount of any other public funding which has already been paid or is being applied for in respect of the works concerned, and
- (e) the ability of the applicant to meet the cost of the works.

Where a local authority is considering determining an amount of grant in excess of the standard grant it should be conscious of the proportion of its allocation that would be taken up by the grant concerned. A relatively large grant should be considered only where the authority is satisfied that this would contribute more towards achieving the authority's conservation objectives than two or more grants for smaller-scale works to other structures (eg. in 2000, just 6% of the total applications paid exceeded the standard grant. Given that such grant should be only considered in exceptional circumstances, this ratio is considered reasonable and should be borne in mind in future determinations).

An Amount of Grant may not in any circumstances exceed €25394 or 75% of the approved cost, or, if appropriate, the revised approved cost, whichever is the lesser. Where funding under any other scheme financed by the Exchequer or the EU has been received or approved in respect of the qualifying works concerned, the maximum Amount of Grant available under this scheme is that amount which would bring the total amount of Exchequer or EU funding payable to 75% of the approved cost. However, these maximum grant limits do not restrict a local authority from making a contribution to an owner or occupier from its own resources towards the proportion of the approved cost not covered by a grant under this scheme.

### **Planning authority notices**

- 5.1 Where a planning authority serves notice on an owner or an occupier of a protected structure requiring such person to carry out specified works to prevent the structure from becoming or continuing to be endangered, the authority may, at its discretion, whether or not such person has applied for a grant under this scheme, approve a grant to such person in respect of any or all of the works concerned.

### **Certificate of Provisional Approval**

- 6.1 Having determined an Amount of Grant, a local authority will issue a Certificate of Provisional Approval. A Certificate of Provisional Approval will state the proposed works to which the Certificate relates, the Amount of Grant which has been determined, and the terms and conditions under which provisional approval is being given. Terms and conditions may relate to such matters as : –

- (a) the manner in which the proposed works must be carried out, including the standard of materials and workmanship which must be used,
- (b) the time within which the proposed works must be carried out,
- (c) the supervision which must be undertaken in relation to the proposed works,
- (d) the notification of a local authority as different elements of the proposed works are completed.

**6.2 A person shall not be entitled to carry out any works solely by reason of having received a Certificate of Provisional Approval under this scheme. All statutory requirements relating to the proposed works, including those arising under the Planning Acts, the Building Control Act and the National Monuments Acts, must be complied with in the normal way.**

### **Carrying out of works**

- 7.1 After receipt of a Certificate of Provisional Approval, and where all other statutory requirements have been met, an applicant may begin the approved works. Where works are carried out by contract, the contractor must be registered for VAT and hold a current Form C2 or tax clearance certificate from the Revenue Commissioners.
- 7.2 Local authorities are allocated resources on an annual basis to operate the scheme. It is of the utmost importance, therefore, that approved works are carried out within the time specified in the Certificate of Provisional Approval. Where works are not proceeding in accordance with the Certificate, an authority may, at its discretion : -
- (a) postpone payment of the grant to another year, or
  - (b) cancel the Certificate of Provisional Approval and refuse to pay the grant.

### **Payment of Grant**

- 8.1 On completion of the works, the applicant may claim payment of the grant by signing the declaration incorporated in the Certificate of Provisional Approval and returning it, together with the appropriate documents, to the relevant local authority.
- 8.2 Following receipt of a claim for payment, a local authority will carry out an inspection of the structure concerned to establish that the works have been carried out satisfactorily and in accordance with the Certificate of Provisional Approval. When the authority is satisfied in this regard, it will authorise payment of the grant.
- 8.3 Where a local authority is of the opinion that the works have not been carried out satisfactorily, the authority may, at its discretion : -
- (a) determine a revised approved cost and Amount of Grant,

- (b) withhold grant payment until the applicant carries out such alterations to the existing works, or such additional works, as may be decided by the authority, or
- (c) cancel the Certificate of Provisional Approval and refuse to pay the grant.

- 8.4.1 Where a local authority considers that the actual cost of the qualifying works was less than the approved cost, a revised approved cost and Amount of Grant will be determined.
- 8.4.2 A local authority can recoup from the Department the amount of any grant paid within its allocation by completing and returning Form 4. For ease of administration, Form 4 should be returned at the end of each quarter, as required.

### Miscellaneous

- 9.1 This scheme came into operation with effect from 26 May 1999, and will continue on a yearly basis until further notice.
- 9.2 The scheme will be administered by each city and county council (referred to in this Explanatory Memorandum as a "local authority"). All issues relating to the day-to-day operation of the scheme, including dealing with enquiries, applications and payments, determining the Amounts of Grant and prioritising, are matters for the relevant local authority. **A decision by a local authority on any of these matters is final.**
- 9.3 **An application for a grant must be received by Galway County Council not later than 4.00 p.m. 26<sup>th</sup> February 2010**

In exceptional circumstances, e.g. where there is an immediate risk to the safety or survival of a building, a local authority may, at its discretion, accept an application after the relevant date.

- 9.4 **The issue of a Certificate of Provisional Approval or the payment of a grant under this scheme does not imply any warranty on the part of the local authority concerned or the Minister for the Environment, Heritage and Local Government in relation to the suitability or safety of the works concerned or the state of repair or condition of all or any part of the structure concerned or its fitness for use.**
- 9.5 The engagement of professional advisors in relation to works carried out under the scheme is strongly encouraged.
- 9.6 ***Please note that information provided in the application form will be cross-checked with that held by other state agencies (The Heritage Council and Department of the Environment, Heritage and Local Government) to verify eligibility for this grant.***