

FINANCIAL SUPPORT FOR ARCHITECTURAL CONSERVATION IN IRELAND



**The Heritage Council
An Chomhairle Oidhreachta**

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FOREWORD

As a major provider of support to the architectural heritage of Ireland, particularly through its grant-giving role, the Heritage Council is in a unique position to have a national perspective on the financial issues surrounding supports for owners of historic buildings in Ireland, both in the public and private sectors.

Having observed the difficulties experienced by owners and funding bodies, and at times the apparent anomalies which exist, the Council commissioned research on the various methods of support and their effectiveness in providing access to funding and achieving high standards of conservation. Based on the findings of this research, a number of recommendations have emerged, which if implemented would, in the Council's opinion, provide greater efficiency and quality as well as cost-effective support for our architectural heritage.

Dr Tom O'Dwyer, Chairperson, Heritage Council

Michael Starrett, Chief Executive

INTRODUCTION

In November 2001 the Heritage Council commissioned Leargas Consulting Ltd, Shaffrey Associates and Ruairí Ó Cuív to carry out a review of financial supports for architectural conservation available to owners of historic buildings in Ireland. The research was augmented by an analysis of international supports by Tracy Pickerill (MUBC, BSc (surv.), Dip Prop Econs, MRICS, MIAVI) of the Dublin Institute of Technology.

The objectives of the review were:

- To provide an analysis of the level of financial support available to owners of historic buildings in both the private and public sectors;
- To evaluate the quality of conservation achieved with this support;
- To compare the situation pertaining in Ireland with that of two other European countries.

In all, the research identified 27 sources of supports. Some of these were state supports, some were voluntary, and some were confined to Ireland, while others operated internationally. Many, but not all of the schemes, provide financial support to building owners. The supports are categorised as follows:

- State supports
- Tax based schemes
- European Union supports
- International supports
- Voluntary supports (Ireland only)

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- Leargas Consulting Ltd
- Shaffrey Associates
- Ruairí Ó Cuív
- Tracy Pickerill (MUBC, BSc (surv.), Dip Prop Econs, MRICS, MIAVI)
- ICOMOS Ireland
- Royal Institute of the Architects of Ireland – Historic Buildings Committee
- The representatives of the various funding bodies who provided information on their supports
- The recipients of support who provided information on their experience
- The late Rachael MacRory, Department of Arts, Heritage, Gaeltacht and the Islands
- Mary Hanna, Architecture Officer, Heritage Council
- Fionnuala Lynch, Grants Officer, Heritage Council
- Standing Committee on Architecture of the Heritage Council

1. SUMMARY OF RECOMMENDATIONS

- 1** The Heritage Council, together with the Department of the Environment, Heritage and Local Government and the Department of Finance should establish a forum to facilitate co-operation and co-ordination between all agencies which currently provide support for the architectural heritage, with the objective of achieving a consistent approach to standards of conservation, adequate quality control, equality of opportunity and value for money. This forum would address the implementation of the remaining recommendations of this report.
- 2** A system of VAT rebates should be available for repair and restoration works on protected structures.
- 3** Tax credits should be available for non-grant aided works on protected structures.
- 4** Low interest loans should be available to building owners through a revolving fund.
- 5** A mechanism should be introduced to award a small number of large scale grants (one or two) to special projects each year.
- 6** Certain relevant state agencies should be able to offer multi-annual funding.
- 7** Self-certification of grant-aided projects by accredited architects and other conservation professionals should be introduced.
- 8** New measures should be introduced to raise awareness and encourage owners, professionals and the general public to protect the architectural heritage.
- 9** All literature pertaining to application systems and administration procedures for grant aid and other incentives should be clear, comprehensive, and easily understood.
- 10** State supports for architectural conservation should include conditions requiring regular maintenance.
- 11** A preventive maintenance scheme based on the Dutch Monumentenwacht programme should be introduced on a pilot basis in two or three local authority areas.
- 12** Where an area receives Architectural Conservation Area (ACA), funding should be available for certain external works to all structures within the area, even if individually they are not registered protected structures.
- 13** Contractors should be encouraged to develop traditional skills and obtain Construction Industry Federation recognition as conservation contractors.

- 14** Grant-aiding bodies should consider supporting the fees for conservation professionals.
- 15** Non-protected structures should be considered for all conservation grant aid. If a recognised grant aiding body considers a building to be worthy of support, the building should be recommended for inclusion on the Register of Protected Structures.

METHODOLOGY 2

The research took place in four phases.

- Desk research;
- Face-to-face interviews with experts in the field of architectural conservation;
- Telephone interviews with bodies and agencies identified as providing support for architectural conservation;
- Telephone interviews with recipients of various sources of support.

As a starting principle, it was clear that with appropriate measures from application stage through to the end of the project, there was a significant increase in the likelihood of a satisfactory outcome. A sample of support recipients across various schemes was interviewed with particular emphasis on their experiences of the monitoring and evaluation processes, and the measures taken to ensure adherence with generally accepted standards.

A request went to all support organisations to provide a list of recipients of support. However, certain agencies were unable to provide these details for reasons of confidentiality, particularly tax-based schemes.

Desk research

- This consisted of:
- Examination of Heritage Council files
- Internet searches
- Visiting European Publications Office
- Reviewing Revenue documentation regarding relevant tax relief schemes
- Perusing relevant legislation and government reports

Context interviews

Face-to-face interviews took place with 13 individuals representing organisations and agencies who have an interest in architectural conservation.

Interviews with support agencies

A telephone survey with agencies providing support for historic buildings, including 31 local authorities

Survey of recipients of support

Information was obtained from support recipients on how they ensured adherence with conservation best practice, and their impressions of the monitoring mechanisms used by the funding bodies.

Assessment of quality and adherence to conservation best practice

The consultants took the view that where schemes establish a structured and systematic approach to ensuring compliance with best practice and works are monitored there is an increased likelihood the works will be carried out to acceptable standards. Similarly, where adequate procedures are not in place the outcome of the work will be largely determined by the diligence of the grantee and the professionals engaged by them. Therefore, the emphasis of the review was on examining these controls rather than on conducting site visits to a small number of supported projects.

European funding models

The research examined funding mechanisms in Scotland and the Netherlands in order to compare systems and methodologies

A comparison of European and North American models

Also examined was the research conducted by Tracy Pickerill who has comprehensively studied methods of funding in Europe and North America.

3. THE CONTEXT FOR ARCHITECTURAL CONSERVATION IN IRELAND

In 1996, the then Department of Arts, Culture and the Gaeltacht began its report *Strengthening the Protection of the Architectural Heritage* with the following:

“The case for preserving our architectural heritage as an essential part of our cultural patrimony has long been established if not always widely accepted.”

Since its publication there have been significant developments in architectural conservation. There are a number of new grant initiatives and the Planning and Development Act, 2000, provides substantial safeguards for protected structures.

A further welcome development is the establishment by the Royal Institute of the Architects of Ireland (RIAI) of a Register of Conservation Architects and the Construction Industry Federation’s scheme of a register of heritage contractors.

Between 1996 and 2002, responsibility for architectural heritage was shared between the Department of Arts, Heritage, Gaeltacht and the Islands and the Department of Environment and Local Government. However, since June 2002, this responsibility has been consolidated within the Department of Environment, Heritage and Local Government.

4. SUMMARY OF MAIN FINDINGS

The research identified a number of issues in relation to financial support for the architectural heritage. These issues relate to the following:

- Co-ordination of support
- Standards of conservation
- Levels of funding
- Multi-annual funding
- Monitoring and quality control
- Perceptions, awareness and understanding
- Maintenance
- Strategic use of urban renewal funding
- Professional fees
- Funding for protected structures

4.1 CO-ORDINATION OF SUPPORT

The Interdepartmental Working Group established by the Ministers for Arts, Culture and the Gaeltacht, and Environment and Local Government reported in 1996 that in other countries most systems were centralised and the majority worked effectively. In Ireland, responsibility for architectural conservation is delegated to a number of state agencies. Having regard to the limited resources available it is important to ensure that there is no duplication of effort and that all interested parties work together in a structured and coherent manner.

The research clearly established that there are inconsistencies in the manner in which structures are identified and listed on the Record of Protected Structures, and these inconsistencies have an impact on the administration of grant schemes throughout the country.

For example, the principle of funding allocation to local authorities is based on the number of protected structures in their area (only protected structures qualify for support). However, the evidence suggests there are wide variations between the levels of funding available per protected structure in the different local authority areas. Thus, it is conceivable that there may be unutilised funding in some areas, with excessive demand in others. There are also inconsistencies in conditions of support, monitoring of works, levels of funding, access to grant-aid and information in other schemes.

The findings point to a need for co-ordination and the establishment of formal lines of communication and co-operation between all agencies operating in this sector.

Such co-ordination would:

- Provide a national overview which would assist in identifying gaps and areas of duplication;
- Formulate national and regional priorities;
- Achieve higher standards of conservation;
- Reduce administrative costs of the schemes by the creation of synergies;
- Facilitate the transfer of unutilised grants between the various local authority areas.

4.2 STANDARDS OF CONSERVATION

As a general rule, where funding is provided specifically for architectural conservation there are sufficient control procedures to ensure a satisfactory outcome to the work. These controls are generally absent from non-conservation oriented schemes, and a satisfactory outcome from a conservation standpoint cannot be guaranteed. Different schemes apply different criteria and conditions which can lead to confusion and overlap, and in many cases a less than satisfactory standard of conservation.

Recommendation 1

The Heritage Council, together with the Department of the Environment, Heritage and Local Government and the Department of Finance, should establish a forum to facilitate co-operation and co-ordination between all agencies which currently provide support for the architectural heritage, with a view to achieving a consistent approach to standards of conservation, adequate quality control, equality of opportunity and value for money. This forum would address the implementation of the remaining recommendations of this report.

4.3 LEVELS OF FUNDING

A new grant scheme in 1999 recognised the increased obligations placed on the owners of protected structures. However, the €3,000,000 annual budget divided amongst 34 local authority areas is seen by most professionals and owners as inadequate. Some local authorities have no more than €30,000 for the year. The current maximum grant for individual structures of €12,700, which in exceptional circumstances can be increased to €25,400, seems very low considering the cost of properly executed conservation works. The Heritage Council's annual budget for architectural conservation is in the region of €1.2 million, which is far less than the amount required to address the numerous requests the Council receives for support.

The level of state funding in Ireland is comparatively low by international standards, and the lack of support over a long number of years has resulted in a very large number of buildings now requiring essential repairs.

The Heritage Council has identified a number of important historic buildings which have never received support and now urgently need significant investment to protect them

from severe deterioration. Such properties cannot be supported within existing levels of funding. However, if they are not repaired, the responsibility for their maintenance may ultimately fall on the state. Experience with Ballyfin House, Co. Laois, showed that a single large grant enabled essential repairs to be carried out to the roof of the house. When the property was then sold to a private individual, the “claw-back” condition imposed by the Heritage Council meant the full grant was returned to the exchequer.

At a time of tightening exchequer resources it is unlikely a simple international comparison will result in increased state funding. Instead, there is a need to look at innovative schemes that have operated successfully in other European countries. Examples of such schemes include revolving funds, tax credits and VAT rebates.

It is the view of those working in the area of architectural conservation that the basis for providing support should be the protection of the architectural heritage for future generations, and not to benefit the building owner. In this light the restrictions recently imposed on the operation of S.482 Taxes Consolidation Act, 1997, which limits the tax relief available to passive investors should be reconsidered.

Recommendation 2

A system of VAT rebates should be available for repair and restoration works on protected structures.

Recommendation 3

Tax credits should be available for non-grant aided works on protected structures.

Recommendation 4

Low interest loans should be available to building owners through a revolving fund.

Recommendation 5

A mechanism should be introduced to award a small number of large scale grants (say one or two) to special projects each year.

4.4 MULTI-ANNUAL FUNDING

Under current Department of Finance rules all state support must be used in the year of allocation or returned to the exchequer. This requirement poses considerable difficulties in the area of architectural conservation. Owners of a protected structure must obtain planning permission and source suitable professional advisors and building contractors. Added to the administration process, grant-giving bodies and owners alike face almost insurmountable obstacles in discharging funds within a financial year. This applies to all but the smallest grants.

Recommendation 6

Certain relevant state agencies should be able to offer multi-annual funding.

4.5 MONITORING AND QUALITY CONTROL

European grant models generally operate on a system of self-certification. The recently established accreditation system for conservation architects by the Royal Institute of the Architects of Ireland could facilitate the development of self-certification in Ireland. The emphasis is on the application process and as part of the procedure there is an evaluation of the detailed work statements and *curriculum vitae* of the professionals involved. Other professional groups, such as quantity surveyors and engineers, should be encouraged to develop similar systems of accreditation.

Such a system would alleviate the administrative burden on grant-aiding bodies, as only a sample of projects would require site visits. This would leave more time to provide assistance and advice to grant applicants. The application of this provision should relate to the scale of project.

Recommendation 7

Self-certification of grant-aided projects by accredited architects and other conservation professionals should be introduced.

4.6 PERCEPTIONS, AWARENESS AND UNDERSTANDING

Many building owners are not enthusiastic about having their buildings registered as protected structures. The Planning and Development Act 2000 imposes significant obligations on the owners of protected structures and heavy penalties in the case of non-compliance. As a result, the benefits of owning a protected structure are not obvious to the general public.

Many of the respondents to the survey were not aware they could apply for alternative supports. Indeed, some conservation professionals indicated they were not familiar with the entire range of supports available or the subtle differences between the schemes. The initiatives undertaken by individuals and organisations such as the Heritage Council, local authority conservation officers, Dúchas, An Taisce, the Irish Georgian Society and the Civic Trusts, in promoting better public understanding of building conservation are commendable and should be co-ordinated and strengthened.

Recommendation 8

The following measures should be introduced to raise awareness and encourage owners, professionals and the general public to protect the architectural heritage:

- *The publication of a booklet outlining projects that have received funding;*
- *The introduction of award schemes to honour achievements in conservation;*
- *The publication of a booklet outlining the supports available in Ireland;*
- *The revision and reprinting of the Conservation Guidelines first published by the Department of Environment and Local Government in 1996.*

Recommendation 9

All literature pertaining to application systems and administration procedures for grant aid and other incentives should be widely available, clear, comprehensive, and easily understood.

4.7 MAINTENANCE

The principle that a “stitch in time saves nine” is important in the context of architectural conservation. There is much that Ireland can learn from the experience of Monumentenwacht in the Netherlands, and Historic Scotland’s maintenance contract policy. Under the Dutch Monumentenwacht model there are annual inspections of participating buildings and necessary repairs are part-funded by the state. All recipients of state grants must join the scheme. In Scotland, commitment to a maintenance programme is required from all grantees, and a unit to police compliance with this condition has been established.

In the Irish context, the Department of Environment, Heritage and Local Government recognises: "An ongoing programme of inspection and maintenance must be put in place to ensure the building remains in good condition. This makes good economic sense as it is infinitely better to maintain and repair regularly, rather than face major and costly work when problems reach crisis point."

Recommendation 10

State supports for architectural conservation should include conditions regarding regular maintenance.

Recommendation 11

A scheme based on the Dutch Monumentenwacht programme should be introduced on a pilot basis in two or three local authority areas.

4.8 STRATEGIC USE OF URBAN RENEWAL FUNDING

There are certain concerns regarding the use of funds under urban renewal schemes, for example where a significant proportion of the funds are spent on car parking and hard landscaping, rather than the building stock which gives the area its character. In this regard it is worth bearing in mind the tourist potential of maintaining the historic heart and character of our towns and cities.

Recommendation 12

Where an area receives Architectural Conservation Area (ACA) status, funding should be available for certain external works to all structures within the area even if they are not individually registered protected structures.

4.9 LACK OF SUITABLY QUALIFIED CONTRACTORS

A significant number of grantees noted the difficulty in locating and retaining suitably qualified conservation contractors. This was also cited by some agencies as a major factor in the inability of owners to take up grant offers within the financial year

Recommendation 13

Contractors should be encouraged to develop traditional skills and obtain Construction Industry Federation recognition as conservation contractors.

4.10 PROFESSIONAL FEES

A number of respondents to the survey noted that the cost of engaging suitable professionals was a deterrent to undertaking conservation works. The engagement of suitable professionals is important in ensuring a satisfactory outcome to a project.

Recommendation 14

Grant-aiding bodies should consider supporting the fees of conservation professionals.

4.11 PROTECTED STRUCTURES

The research confirms that protected structures are more likely to receive support than non-protected structures. However, there are concerns that not all structures of merit are included on the appropriate registers. The research identified variations in the approach to listing and de-listing of buildings, and noted that not all buildings of merit are registered as protected structures.

Since 2002, local authority conservation grants are restricted to protected structures; however, there are non-protected structures which merit support. Owners of such structures should be allowed to apply for grant aid, and if a building is considered worthy of support by the grant-aiding body, the planning authority should place it on the Record of Protected Structures.

The lack of a consistent listing system in Ireland can lead to anomalies in grant assistance, with the result that many important vernacular, industrial and ecclesiastical buildings may be excluded from support.

Recommendation 15

Non-protected structures should be considered for all conservation grant aid. If a recognised grant aiding body considers a building to be worthy of financial support, the building should be recommended for inclusion on the Register of Protected Structures.

APPENDIX 1

FINANCIAL SUPPORTS AVAILABLE TO OWNERS OF HISTORIC BUILDINGS IN IRELAND

This Appendix outlines the various schemes and mechanisms the research has identified as accessible to owners of historic buildings in the private and public sectors. The research analysed each scheme using the following headings:

- Background to the scheme
- Policies and objectives of agency
- Level of funding provided
- Types of owners supported
- Nature of support provided
- Building types supported
- Types of works supported
- Conditions under which support is provided
- Whether support comes from other sources
- Mechanisms for monitoring work supported
- Geographical distribution of support
- Considerations regarding the life cycle of the building.

Supports identified

In all, the research identified and documented 27 relevant types of support. Not all schemes provide financial support to building owners. In certain cases, for example the Civic Trusts, building owners receive advice. Supports by way of tax relief were also considered.

As previously noted the final stage of the review dealt with interviews with grantees. In the case of a number of the tax-based schemes it was not possible to obtain lists of taxpayers claiming the relief as the Revenue Commissioners deemed this to be confidential information. However, as there is an obligation to open one's property to the public under the terms of S.482 Taxes Consolidated Act, 1997, these buildings are published in a Bord Fáilte listing and it was possible to conduct interviews with these owners.

The supports studied were as follows:

1 State Supports

- 1.1 Heritage Council – Architecture Grant Scheme
- 1.2 DOELG (Department of the Environment and Local Government) Conservation Grants
- 1.3 DOELG Architectural Conservation Grants - Urban and Village Renewal
- 1.4 DOELG Thatching Grants
- 1.5 Local Authority Compulsory Purchase

2 Tax Based Schemes

- 2.1 Department of Agriculture – REPS
- 2.2 Revenue Commissioners and Dúchas (Re. S. 482 TCA 1997)

- 2.3 Revenue Commissioners and DOELG. – Rural Renewal
- 2.4 Revenue Commissioners and DOELG – Urban Renewal
- 2.5 Revenue Commissioners and DOELG – Living Over the Shop
- 2.6 The “5 Cities Programme”

3 European Union Supports

- 3.1 Europa Nostra
- 3.2 The Leader Programme
- 3.3 Culture 2000
- 3.4 Culture 2000 Framework Programme
- 3.5 Kress Foundation European Preservation Programme
- 3.6 European Union Research Grant – City of Tomorrow
- 3.7 Great Gardens of Ireland Restoration Project

4 International Supports

- 4.1 International Funds for Ireland
- 4.2 World Monuments Fund
- 4.3 The Getty Foundation
- 4.4 Robert W. Wilson Challenge Grant
- 4.5 The Ireland Funds

5 Voluntary Supports (Ireland)

- 5.1 Irish Georgian Society
- 5.2 Civic Trusts (Dublin, Cork, Galway, Limerick and Waterford)
- 5.3 The Irish Landmark Trust
- 5.4 An Taisce – The National Trust for Ireland

6. International comparisons

- 6.1 Scotland
- 6.2 The Netherlands

7. Funding the Architectural Heritage : An International Perspective – Tracy Pickerill

8 FÁS

The research noted that FÁS does not specifically fund architectural conservation. However, workers on FÁS programmes may be engaged on works to historic buildings. In these cases it is the host organisation’s responsibility to ensure best practice. The only condition imposed by FÁS is that works to listed buildings must be undertaken with professional guidance.

9 Leader

A review of documentation in relation to the Leader + project does not mention architectural conservation, restoration or adaptation of historic buildings. A review of the official EU Leader+ website does not feature any Irish projects under the relevant headings.

APPENDIX 2

THE PLANNING AND REGULATORY ENVIRONMENT

The Convention for the Protection of the Architectural Heritage of Europe (Granada) 1985, to which Ireland is a signatory, established common principles and obligations for its signatories regarding the identification of properties for preservation and the implementation of statutory protection procedures.

The report by the Interdepartmental Working Group on Strengthening the Protection of the Architectural Heritage, 1996 was undertaken on foot of the Policy Agreement for Government of December 1994, entitled *A Government of Renewal*:

“We will improve the protection for listed buildings, including placing the system of listed buildings on a statutory basis and introducing incentives for proper upkeep and maintenance..... We will undertake a full national architectural audit”.

This report recommended legislation to meet these commitments.

Below is an outline of the Irish legislation relevant to architectural conservation.

2.1 Bunreacht na hÉireann, 1937

All legislation in Ireland operates within the confines of the 1937 Constitution. If there is any conflict between legislation and the Constitution, the Constitution takes precedence. Indeed, where there is a conflict between individual rights and the public good these individual freedoms may be curtailed. Development plans adopted by planning authorities are not deemed to be an infringement of property rights.

2.2 Planning Acts, 1963-2000 and the Record of Protected Structures

The planning acts provide for the protection of structures of special architectural, historical, archaeological, artistic, cultural, scientific, social or technical interest.

The Planning and Development Act 2000 strengthened procedures for the preservation of protected structures and other structures in Architectural Conservation Areas. The consolidated (Planning and Development) Act, 2000 incorporates this Act.

Local authorities enter details of protected structures in their Register of Protected Structures.

The Planning and Development Act, 2000, recognised the significantly increased burden on owners of historic building, and sought to compensate them by introducing grant aid for necessary repairs.

2.3 The National Monuments Acts, 1930-1994

These consolidated acts operate alongside, but independently of, the planning acts. They have recently been reviewed.

Up to the time of the review, the emphasis of the Acts was generally on structures of the medieval period or earlier. Churches used for ecclesiastical purposes were outside the scope of the acts.

Under the National Monuments Acts the Minister for the Environment, Heritage and Local Government may enter in the Register of Historic Monuments any monument associated with the commercial, cultural, economic, industrial, military, religious, social history of the place in which the monument is situated.

- Once entered on the register the owner must give the Minister two months notice in respect of any work to be undertaken.
- It is an offence to demolish, remove (wholly or in part), disfigure, deface etc., any monument.
- Officers of the Minister have the right to inspect or make a report on a monument included on the Register.
- Compensation is not payable for refusal of planning permission in respect of buildings entered on the Register.
- If Dúchas the Heritage Service is of the opinion that the preservation of a building is of national importance, and that the notification procedure does not provide adequate protection, it may request the Minister to place a preservation order on it.

2.4 The Heritage Act, 1995

This act placed the Heritage Council on a statutory basis. Within its remit the Heritage Council may:

- Propose policies for the identification, protection, preservation and enhancement of the national heritage including architectural heritage.
- Advise the Minister for the Environment, Heritage and Local Government that it is appropriate to designate a building a “heritage building”. A public authority is then obliged to inform the Council of any proposed works which may significantly affect it, and of any proposals to dispose of it. The owner may not carry out proposals contrary to the advice of the Heritage Council without the consent of the Minister for the Environment, Heritage and Local Government or the government.
- Consult with or advise a public authority in relation to the maintenance, preservation, restoration, upkeep and improvement of a designated heritage building owned by the authority.

2.5 Architectural Heritage (National Inventory) and Historic Monuments (Miscellaneous Provisions) Act, 1999

The above Act works with the Planning and Development Act, 2000 to:

- Identify the national heritage in a systematic way through the National Inventory of Architectural Heritage, being undertaken by Dúchas.
- Compile a record of buildings for protection by local authorities through the development plans, in accordance with national criteria and standards, and having regard to recommendations by the Minister for the Environment, Heritage and Local Government on specific buildings of regional, national or international significance.
- Protect the architectural heritage through the implementation of planning controls, i.e. assessment of planning proposals and by ensuring the maintenance of protected buildings.

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