



An Action Plan for the Sustainable Future of the Irish Historic House in Private Ownership

Department of Arts, Heritage and the Gaeltacht
in collaboration with
Irish Historic Houses Association



An Roinn
Ealaíon, Oidhreachta agus Gaeltachta
Department of
Arts, Heritage and the Gaeltacht

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Foreword

Ireland's historic houses are an important part of our social, cultural and architectural heritage. They are an essential thread of our national story and a great source of local community pride. Historic houses provide a passageway to the past, and help preserve our unique cultural and built heritage tradition.

Historic houses are also a vital attraction for both local and foreign visitors and they play an important role in stimulating economic development, particularly at community level.

For all these benefits, however, historic houses can also present considerable challenges. For owners, maintaining an historic house can present enormous technical, organisational and financial hurdles. The future of our historic houses requires ongoing strategic planning, and the buildings require ongoing maintenance.

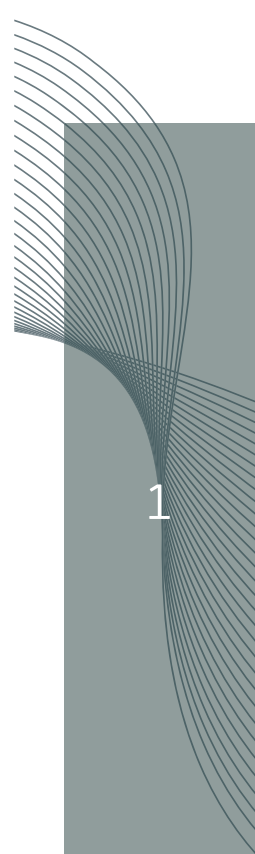
While the Government can help by providing grant aid for conservation works, it is not realistic or prudent for the State to fully fund private houses. However, if we want to support owners in securing a viable future for their houses, and if we want to preserve these properties for future generations, we need to work together. This plan is the first step in that regard.

Earlier this year, I established an Historic Houses Committee to advise me on how best we could support a sustainable future for the Irish country house in private ownership. The Committee looked at the challenges, financial and logistical, that owners face and considered whether existing supports could be better targeted or coordinated. Such coordination could help make these houses vibrant centres for local rural development.

I am very pleased to publish this Action Plan with its nine key actions and sincerely hope that it will be of real assistance for the owners of historic houses.

I would also like to thank those who worked on the Committee, in particular Susan Kellett of the Irish Historic Houses Association who acted as its co-chair along with senior officials within my Department.

Heather Humphreys, T.D.,
Minister for Arts, Heritage and the Gaeltacht



1. Context

The Department of Arts, Heritage and the Gaeltacht understands that there are ongoing challenges regarding the sustainable future of the remaining stock of Irish Historic Houses in private ownership, primarily dating from the eighteenth and nineteenth centuries and linked to the larger landed estates of the time, which are a particular and significant section of Ireland's architectural heritage. These houses were built on the premise of support by an accompanying large estate, and in the absence of that historical economic model, owners, both old and new, private and public, have consistently struggled throughout the last century to find sustainable alternative means of meeting the considerable costs of their maintenance.

It is also understood that considerable public benefit can arise from these houses. Ireland's surviving historic country houses are unique and irreplaceable repositories of architecture, art, history and culture. Their associated landscapes, gardens and demesnes are an essential artistic, ecological, social and economic resource. The Irish country house not only portrays the story of the families who created and care for them, but also of the communities that sustained and continue to benefit from them today. Some are among the most visited sites in the country and have the potential to play a significant role in stimulating economic growth, particularly in rural areas, by providing employment and making a contribution towards sustainable rural development.

Their role in promoting and sourcing local products and services benefits numerous local businesses. The conservation and repair of the Irish country house sustains traditional skills and crafts, as well as contemporary skills in professions ranging from hospitality and retail to horticultural. They are an essential component of our tourist industry and are increasingly seen as stimulating and exciting places of learning for everyone. They can provide attractive and exciting venues for a wide range of events and activities such as musical concerts, historical re-enactment and festivals making them an essential ingredient in Ireland's annual events calendar.

Objectives

The Minister for Arts, Heritage and the Gaeltacht, in collaboration with the Irish Historic Houses Association, invited key stakeholders to form a strategic committee to look at practical actions that may improve the future prospects of historic houses in private ownership. The key terms of the committee or stakeholder group were as follows:

1. To advise the Minister for Arts Heritage and the Gaeltacht with regard to strategies to support the sustainable future of larger Irish historic houses, in particular with regard to the complexities of balancing private ownership with public benefit;
2. To ascertain if existing supports provided by various government Departments, local government, State agencies or NGOs can be better co-ordinated or adjusted in order to better support the owners who are the custodians of these properties.

In tandem with these terms of reference, the following key issues facing owners were identified recently by the Irish Historic Houses Association:

1. Ongoing funding of repairs and maintenance for these Houses by owners;
2. Inheritance tax and related intergenerational issues;
3. The operation of Section 482 tax relief and public access criteria;
4. Finding a long-term sustainable model for support of these houses.

Irish Historic Houses Association

The Irish Historic Houses Association (IHHA) is an NGO which represents many of the private owners of historic houses. The Department of Arts Heritage and the Gaeltacht regularly engages with the IHHA and has part funded a survey by them of the current status and condition of Ireland's historic houses. This survey is currently on-going and preliminary results inform current discussions.

Tax relief under Section 482 of the Taxes Consolidation Act, 1997

Section 482 tax relief can be of considerable benefit to the private owners of historic houses and gardens. Tax relief is available to the owner/occupier of approved buildings or gardens in respect of expenditure incurred on repair, maintenance or restoration. An approved building or garden must be intrinsically of significant scientific, historical, architectural or aesthetic interest (or horticultural interest for gardens), and afford reasonable access to the public.

In 2011 (the most recent year for which the Revenue Commissioners have published statistics) approximately €3 million was afforded in tax relief under Section 482.



2. Areas of Review with Specific Actions

The Department keeps policy with regard to heritage properties in private ownership under on-going review. However the fact of private ownership of many of these properties creates complexities in terms of appropriate State intervention. The Department is of the view that funding is not the sole issue with regard to their long term sustainability.

The current economic climate has affected the ability of owners of these properties to maintain the heritage value of both houses and contents. It is self-evidently neither practical nor desirable for the State to fully fund the conservation of houses in private ownership, nor to pursue a policy of wholesale acquisition. Part IV of the Planning and Development Act places primary responsibility for the conservation and preservation of structures listed on the Record of Protected Structures, which, it is reasonable to assume all of these houses are, on their owners and occupiers. However, many government Departments and agencies, along with a number of heritage NGOs, implement policies or programmes which affect their viability.

With a more consolidated approach to policy by the relevant government Departments and State agencies, it may be possible to support owners in meeting their responsibilities. Within the context of the committee's terms of reference, the group examined the following four key areas with associated recommended actions.



2.1 Historic Houses and their core link with local communities

Rural Ireland is a valuable national resource with rich physical, human, cultural and social assets which is playing an important role in supporting the economic recovery.

The Historic House is an important, but often neglected, part of that resource. Development structures already exist at local level, including Local Authorities, but in some cases are being underused. It is an objective of this plan to ensure that the services of existing development structures be maximised to the benefit of the Historic House and their associated local communities.

An agreed framework will be required which will enable owners to work with local communities and Local Authorities so that they can play their part in rural regeneration.

- Action 1:**
- (i) Develop with Local Authorities a more streamlined, partnership approach to the Historic House and its engagement in the local economy, through local economic development programmes, county heritage plans and other initiatives.
 - (ii) Develop a targeted engagement with rural development programmes, to maximise the potential for interaction and cooperation between communities and the private owners of historic houses.

2.2 Historic Houses and Fiscal Incentives

The ongoing management and maintenance of the fabric and contents of Historic Houses can present considerable financial and administrative challenges for their owners, and their future can be threatened when passing to the next generation.

This plan seeks to optimise the provisions of existing supports and to develop new initiatives that might help to establish priorities by way of targeted support mechanisms.

Action 2: Review, in collaboration with the Department of Finance, the provisions of Section 482 of the Taxes Consolidation Act 1997.

Action 3: (i) The Department of Arts, Heritage and the Gaeltacht, in collaboration with the Department of Environment, Community and Local Government mapping project, will prepare a national resource map of Historic Houses, initially of current Section 482 properties.

(ii) Encourage the use of the conservation plan process as a means of identifying and prioritising works at Historic Houses. The Department of Arts, Heritage and the Gaeltacht will establish, in collaboration with local authorities and others as applicable, a sector specific building conservation advisory service for owners of Historic Houses and related structures.

Action 4: Develop the capacity of the State to provide co-ordinated and specific financial sectoral support that recognises the public benefits derived from Historic Houses.



2.3 Promoting our Heritage Assets

The majority of Irish Historic Houses, along with their gardens, parks and collections, have not achieved their potential, either on a national or an international stage. This impedes their development and hinders their long-term sustainability.

The challenge is to engage with cultural and historic bodies and groups at all levels, in order to promote this sector across Ireland in a wide variety of different ways. This can best be achieved by active cooperation and engagement at an appropriate level.

Action 5: (i) Develop a specific visitor programme on the Irish historic houses and collections in private ownership.

(ii) Develop a Living Museum category to promote historic houses to a wide range of visitors, both both local and international, in a variety of authentic and stimulating ways.

Action 6: (i) Fáilte Ireland to liaise with the IHHA and agree a methodology that will allow historic house owners to receive guests and visitors in a way that does not compromise the authenticity of the houses concerned.

(ii) Investigate, with the Department of Transport, Tourism and Sport and Fáilte Ireland new ways to include Historic Houses in existing local and national tourism initiatives. Liaise closely with the IHHA to achieve optimum results.

2.4 Developing a Public Value Approach

Neither the state nor private owners can, on their own, promote initiatives for the future of privately owned Historic Houses. A partnership model is essential, but the 'public value' or benefit of such partnerships must be clear.

- Action 7:** Carry out a skills gap analysis of those involved in the Historic House sector, with associated staff, in order to develop and target capacity building training initiatives to address gaps identified.
- Action 8:** Develop a specific pilot programme focused primarily on a public - private approach to the management and promotion of a privately owned Irish Historic House and its assets.
- Action 9:** (i) Encourage the use of Historic Houses and their associated estates as centres for learning and educational and training initiatives.
- (ii) Engage with the Department of Education and Skills in identifying useful links between the history and resources of Historic Houses and the formal first and second level curriculum.
- (iii) In order to advance the aims and objectives of the strategy, the Department of Arts, Heritage and the Gaeltacht in collaboration with key stakeholders will assist in the provision of an independent representative survey of existing Irish Historic Houses in private ownership nationally.



3. Implementation

The successful delivery of the Action Plan will require the co-ordinated work of private owners, government departments, local government and agencies. Responsibility for this co-ordination will be with the Department of Arts, Heritage and the Gaeltacht and/or related bodies as may be deemed applicable by the Department.

While a number of actions will be interdependent on each other, it has been recognised by the committee that a number of specific actions will require to be prioritised. These would initially be:

- Review, in collaboration with the Department of Finance, the provisions of Section 482 of the Taxes Consolidation Act 1997;
- The development of an Historic House - Living Museum programme, for private houses open to the public;
- The development a specific visitor promotional programme focused primarily on the Irish Historic House in private ownership;
- The establishment, in collaboration with local authorities and others as applicable, a sector specific building conservation advisory service for owners of Historic Houses and related structures.

This Action Plan is being proposed during a challenging period for public finances. The implementation of the actions will be in the context of Government policy on public expenditure and further policy directives from the Department of Public Expenditure and Reform and the Department of Arts, Heritage and the Gaeltacht.



Appendix 1

Terms of Reference for Committee

1. Properties under discussion are Irish country houses, primarily of the 18th and 19th century, predominantly associated with landed estates. The “Survey of Historic Gardens and Designed Landscapes”, undertaken by the National Inventory of Architectural Heritage, identified 6,000 such properties on the first edition Ordnance Survey maps 1836-1846. The Department’s estimate is that approximately 2,000 of these houses survive with some of their original demesnes.
2. It has been established that the majority of these houses remain in private ownership. Under Part IV of the Planning and Development Act, 2000, primary responsibility for the maintenance of protected structures lies with the owners and occupiers. The State is not, and is unlikely to be in the future, in a position to assume ownership, or fully fund the conservation, of these houses.
3. There have been a number of attempts to address this problem, both before and after the enactment of the Planning and Development Act, 2000, yet challenges still remain.
4. The task now is to develop a model that will allow owners to fulfil their obligations while maintaining a balance between public good and private ownership. This requires close consultation with the owners and innovative thinking. There is no one-size-fits-all solution.
5. All proposals must take into account the requirement to maintain the authenticity and integrity of the buildings under consideration.
6. No preference is assumed for any form of ownership, public or private, original family or new owner. However it is recognised that original family collections give houses an important additional heritage dimension. It is also recognised that a new owner may have formed a new collection.
7. The process should re-examine historic houses and estates within the overall context of the regeneration of rural Ireland. The potential for nationally or regionally important houses to become economic drivers for their regions and communities should also be assessed.
8. Different business models have their own risks attached. Innovative business and tourism models may need to be considered, but equally a more conservative approach that includes sensible economies, closer ties with the local community, and a low level of focussed State support, may be more appropriate in many cases.
9. The following publications are taken as read:

Department of Arts Heritage and the Gaeltacht, *Architectural Heritage Protection: Guidelines for Planning Authorities*, 2011

Part IV, Planning and Development Act, 2000

Section 482, Taxes Consolidation Act, 1997

Ecorys, *Economic Value of Ireland’s Historic Environment*, 2012

Peter Bacon and Associates, *Assessment of Possible Fiscal Incentives in relation to the Built Heritage in Ireland’s Towns*, 2014

CEDRA, *Energising Ireland’s Rural Economy, Report of the Commission for the Economic Development of Rural Areas*, 2014

Appendix 2

Members of Irish Historic Houses Committee

Co-Chairs:

Martin Colreavy: Department of Arts Heritage and the Gaeltacht.
Susan Kellett: Irish Historic Houses Association (Enniscoe House)

Representatives from

Department of Arts Heritage and the Gaeltacht: William Cumming. (Built Heritage and Architectural Policy), Louise Purcell (Committee Secretary)
Department of Transport, Tourism and Sport: Donal Hannigan (Tourism Division)
Department of Environment, Community and Local Government: Finola Moylette (Community Division)
Revenue Commissioners: Eileen Hoey (5.482 tax relief unit)
Heritage Council: Michael Starrett
Local Authority representative: Simon Wall
Irish Heritage Trust: Kevin Baird
Irish Georgian Society: Robert O'Byrne
Irish Landmark Trust: Kevin Mulligan
Irish Historic Houses Association: Johnny Madden (Hilton Park), Julian Gaisford-St. Lawrence (Howth Castle), George Gossip (Ballinderry House)
Fáilte Ireland: Fiona Buckley

Representative individual house owners

Sir David Davies: (Abbeyleix House), Sophie Shelswell White (Bantry House), Sammy Leslie (Castle Leslie), Edward Walsh (Lissadell House)





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