



An
Bord
Pleanála

Board Direction
BD-018146-24
ABP-320435-24

Taxes Consolidation Act 1997 as amended

Planning Authority: Cork City Council

Local Authority Reference Number: CRK-C272-RZLT2-8

Appeal by Hilltrent Ltd. care of Tom Phillips Associates in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, against the inclusion of the land on the Residential Zoned Land Tax Map by Cork City Council on the 27 day of June 2024 in respect of the site described below.

Lands at: Anderson's Quay, Cork City, Cork

Decision

The Board in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, and based on the reasons and considerations set out below, hereby decided to:

The Board confirm the determination of the local authority in part and set aside the determination of the local authority in part and allow the appeal in part in relation to the lands identified as lands at Anderson's Quay, Cork City, Cork (Parcel ID CCLA00042985, CCLA00042986, CCLA00042987, CCLA00042989, CCLA00042990):

- The Board confirms the determination of the local authority in respect of the western portion of the site comprising the single storey structures fronting Clontarf Street (Parcel IDs CCLA00042986 and CCLA00042985) on the basis that this area is zoned for mixed uses, including residential use, and is vacant or idle.
- The Board sets aside the determination of the local authority in respect of the commercial buildings and hardstanding areas in the central and eastern portion of the

site (Parcel IDs CCLA00042989, CCLA00042987, CCLA00042990) and on the basis that these areas are required for social, community and employment facilities and, therefore, meet the criteria for exclusion under Section 653B(iii)(I) of the Act.

Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022 which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified as Land at Anderson's Quay, Cork City, Cork (Parcel ID CCLA00042985, CCLA00042986, CCLA00042987, CCLA00042989, CCLA00042990) located on lands zoned for mixed use development, including residential use, and are, therefore, in scope of section 653B(a). The western portion of the site comprising the single storey structures fronting Clontarf Street (Parcel IDs CCLA00042986 and CCLA00042985), is boarded up and is in poor physical condition. On this basis, it is reasonable to consider that the western portion of the site is vacant and idle. The central and eastern portions of the site comprising the commercial buildings and hardstanding areas (Parcel IDs CCLA00042989, CCLA00042987, CCLA00042990), are in use by a trade or profession but do not have the benefit of planning permission. In this regard, central and eastern portions of the site are considered vacant or idle. The site is currently connected to the public road network. Based on the urban character of the site, it is reasonable to consider that there is a public water network that the site can connect to. The UE capacity registers published June 2023, accessed 23 September 2024, indicate that there is capacity in the water and wastewater network to serve the site. No physical or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands. Owing to their poor physical condition, it is reasonable to consider that the western portion of the site comprising the single storey structures fronting Clontarf Road (Parcel IDs CCLA00042986 and CCLA00042985), is not required for, or integral to, and social, community or government infrastructure or services. In this regard, the western portion of the site does not meet the criteria for exclusion under Section 653B(iii)(I). The central and eastern portion of the site is in better physical condition,

and it is reasonable to consider that these areas are required by Meitheal Mara for their social, community and educational programmes. In this way, I consider that the central and eastern portion of the site comprising the commercial buildings and hardstanding areas (Parcel IDs CCLA00042989, CCLA00042987, CCLA00042990), meets the criteria for exclusion from the RZLT map under Section 653B(iii)(I). The preparation of a planning application for development at the site is not a criterion for exclusion from the RZLT map.

Board Member



Liam Bergin

Date: 11/11/2024