

Direction CD-021139-25 ACP-323310-25

The submissions on this file and the Inspector's report were considered at a meeting held on 04/11/2025.

The Commission decided, generally as recommended by the Inspector, based on the reasons and considerations set out below, to confirm the determination of the Local Authority in part and set aside the determination of the Local Authority and allows the appeal in part:

- The Commission confirms the determination of the Local Authority and direct the Local Authority to retain the lands identified as Parcel ID number DELA00001525 and Local Authority reference number DM25/011 on the RZLT map, but
- To set aside a portion of the lands comprising the church as the Commission considers it reasonable to consider that such lands come within the scope of community facilities as described in section 653B (iii) (I) of the Taxes Consolidation Act 1997, as amended.

Reasons and Considerations

The Commission decided that it is not reasonable to consider that the trade/ profession being provided on the subject appeal site (i.e. the distribution of altar bread) is such that it is providing a service to residents of adjacent residential areas and therefore the subject RZLT Appeal site does not satisfy the exemption presented under section 653B i) of the Taxes Consolidation Act 1997, as amended, and therefore remain in scope.

However, the Commission did decide that a portion of the lands comprising the church should be excluded from the map as the Commission considers it reasonable to consider that such lands come within the scope of community facilities as described in section 653B (iii) (I) of the Taxes Consolidation Act 1997, as amended.

The remainder of the lands (i.e. excluding the lands comprising the church) identified as DM25/011 (Parcel ID no. DELA00001525) located on Objective A zoned lands identified within the current Dún Laoghaire-Rathdown County Development Plan, 2022 to 2028 are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The subject lands are located within an established urban area with services available, and no capacity or other reasons, have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the Objective A zoning that applies to these lands.

Planning

Commissioner:

Date: 04/11/2025

Tom Rabbette