



An
Bord
Pleanála

Board Order
ABP-320424-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Dún Laoghaire-Rathdown County Council

Planning Authority Reference Number: DM24-14

Appeal by Aeval Unlimited Company care of Stephen Little and Associates of 26/27 Upper Pembroke Street, Dublin in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the map of the Residential Zoned Land Tax by Dún Laoghaire-Rathdown County Council on the 21st day of June 2024 in respect of the site described below.

Lands at: Woodbrook, Shankill, County Dublin.

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 decides to confirm the determination of the local authority.

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 Lands at Woodbrook, Shankill, County Dublin (Parcel ID DELA00002227) located on lands zoned A1- 'To provide for new residential communities and Sustainable Neighbourhood Infrastructure in accordance with approved local area plans' and therefore meet the criteria under Section 653B(a) of the Taxes Consolidation Act 1997, as amended. Neither the Dún Laoghaire-Rathdown Development Plan 2022-2028 nor the Local Area Plan maps any part of the subject site as Tier 1/Tier 2 or Phase 1/Phase 2. Table 9 of Appendix 1 of the development plan identifies the Woodbrook-Shanganagh development area as Tier 1/Tier 2 based on Uisce Éireann wastewater upgrades but states that an interim solution may facilitate build-out of the lands. The Uisce Éireann submission to the planning authority states that there is capacity in the interim wastewater rising main on Woodbrook Avenue to serve the subject site, therefore, the site constitutes Tier 1 on the basis that it is serviced. As per the submission from Uisce Éireann to the planning authority, and with reference to the Uisce Éireann capacity registers published June 2023, it is reasonable to consider that the site can connect to and be served by the existing potable and foul water network. The site immediately adjoins the R119 and Woodbrook Avenue has been completed as part of Woodbrook Phase 1. The submission from the National Transport Authority states that the Woodbrook DART station will be completed Q2 2025. Drawing from the foregoing, the site meets the criteria under Section 653B(b) of the Act. The phasing provisions of the Local Area Plan relate solely to infrastructure to be provided by public bodies and the developer and seek to align infrastructure provision with development. On the basis that the full extent of the site is Tier 1 serviced land, it is reasonable to consider that the

phasing provisions of the LAP do not preclude the provision of dwellings on the site. There are no physical conditions or constraints at the site that would preclude the provision of dwellings at the site. In this regard, the site meets the criteria under Section 653B(c) of the Act. The lands include an objective to provide a school. On the basis that the extent of the proposed school is not mapped, it is reasonable to retain the full extent of the site on the RZLT map.



Joe Boland

**Member of An Bord Pleanála
duly authorised to authenticate
the seal of the Board.**

Dated this 15TH day of October 2024