

An
Bord
Pleanála

**Board Order
ABP-320433-24**

Taxes Consolidation Act 1997, as amended

Planning Authority: Limerick City and County Council

Planning Authority Reference Number: LCC-C293-RZLT5-5

Appeal by Independent Trustee Company Limited care of Shaws Consulting Engineers Limited of 1 Lower Mallow Street Limerick 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 Limerick City and County Council on the 6th day of June 2024 in respect of the site described below.

Lands at: 32/33 Parnell Street, Limerick.

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.

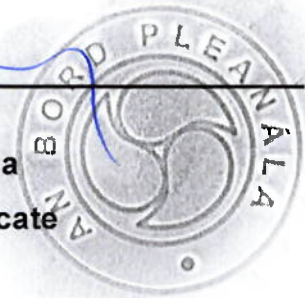
Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax – Guidelines for Planning Authorities (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 land identified as Parcel ID LKLA00002946 on the RZLT Final Map is zoned 'City Centre' and while this mixed-use zoning does not specifically require residential use, residential use is a permitted use under the zoning objective. The land is therefore considered to be within scope of Section 653B(a)(ii) of the Taxes Consolidation Act 1997, as amended. The land is located within Limerick city 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 City Centre zoning objective that applies to these lands. The land is not affected in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings and, therefore, the land does not avail of the exemption under section 653B(c) of the Act. No rates are being paid for the property; there is no trade or profession being carried out on the land and, as such, the land is vacant or idle. The land does not fall within the exemptions as set out under section 653B (c) (i) – (v) of the Taxes Consolidation Act 1997, as amended.



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



Dated this 7th day of October 2024