



An
Bord
Pleanála

Inspector's Report ABP-316338-23

Type of Appeal

Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax Map

Location

Lands at Junction of Sallynoggin Road and Glenageary Avenue, Glenageary, Co. Dublin.

Planning Authority

Dun Laoghaire-Rathdown County Council

Planning Authority Reg. Ref.

DM22/0045

Appellant(s)

Red Rock Glenageary Ltd.

Inspector

John Duffy

1.0 Site Location and Description

- 1.1. The subject site is located to the south-west of the Glenageary Roundabout, the Sallynoggin Road runs to the west, and the Sallyglan Road runs to the east of the site. A supermarket and Glenageary An Post office are located to the south. The lands are greenfield in nature.

2.0 Zoning and Other Provisions

- 2.1. The subject land is zoned 'NC' – Neighbourhood Centre in the Dun Laoghaire Rathdown County Development Plan 2022-2028, with the objective 'To protect, provide for and / or improve mixed-use neighbourhood centre facilities.' 'Residential' use is listed within the 'Permitted in Principle' category of the 'NC' zoning objective.
- 2.2. Specific Objective No. 65 is to prepare a Local Area Plan for Sallynoggin and the subject site is located within the proposed boundary for that Plan.

3.0 Planning History

Subject lands:

TA06D.312321 – Permission refused for SHD application for 147 no. Build to Rent apartments, creche and associated site works.

PL06D.244904 / PA. Ref. D14A/0865 – Permission granted for a retirement home, pharmacy and cafe/restaurant, medical centre, supermarket with off-licence.

An extension of duration of this permission was granted until 14th January 2026 under PA Ref. D14A/0865/E.

4.0 Submission to the Local Authority

- 4.1. The appellant made a submission to the Local Authority seeking to have their lands removed from the draft map on the basis that it is inappropriate and unjustifiable to impose RZLT on lands zoned for a mixture of uses. The inclusion of residential tax on the lands will undermine proposed development; the appellant is working to submit an LRD in respect of the lands.

5.0 Determination by the Local Authority

5.1. The Local Authority determined that the site was in scope. The land is zoned for a mixture of uses including residential development and it is reasonable to consider it is vacant or idle. It is reasonable to consider it has access or can be connected to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- The site is not zoned residential and should therefore not be subject to RZLT. Imposition of the tax on such land is unjustifiable and inappropriate.
- Every effort has been made to develop these lands. A Large-Scale Residential Development is being prepared in respect of the lands.
- Inclusion of the site on the map will undermine any proposed development on the lands.

6.2. Planning Authority Response

- No response on file.

7.0 Assessment

7.1. The comments raised in the appeal submission are noted. The site identified for inclusion on the RZLT map is zoned for a mixture of uses, including for residential use and the Planning Authority determined that the site remain on the RZLT map. The site is within a built-up urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes.

- 7.2. The grounds of appeal as raised by the landowner are not matters which fall within the criteria for exclusion from the map as per Section 653B of the Act.
- 7.3. Page 12 of the RZLT Guidelines states the following in relation to Operating Uses on Mixed Use Zoned lands: ' With reference to land that is included in a development plan or local area plan and is zoned for a mixture of uses including residential such as TC-Town Centre, DC-District Centre, RE-Regeneration, LC-Local Centre and RV-Rural Village, all land should be excluded from the map, unless it is considered 'vacant or idle.' For clarity, lands on mixed use zonings only fall into scope where residential development is a 'permitted in principle' use in that zoning.'
- 7.4. Section 653B (c) (ii) relates to land that is referred to in paragraph (a) (ii), unless it is reasonable to consider that the land is vacant or idle. The relevant land in this instance includes a greenfield site. Page 12 of the Guidelines set out that 'vacant or idle land' means land which, having regard only to development (within the meaning of the Act of 2000), is not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land. The Local Authority in its evaluation of the lands has concluded that the land is vacant or idle and this conclusion has not been contradicted in the appeal. The purpose of this report is to assess compliance with section 653B criteria as set out in the Taxes Consolidation Act 1997 as amended. Based on the information on file the land is vacant or idle as per the definition of vacant/idle set out in the legislation.
- 7.5. I therefore consider that the site should remain for inclusion on the Residential Land Tax Map as the site is suitably zoned for residential development.

8.0 Recommendation

- 8.1. I recommend that the board confirm the determination of the Local Authority and that the indicated site be retained on the map.

9.0 Reasons and Considerations

- 9.1. The appellant requested that their site be removed from the map on the basis that imposition of the tax is unfair, that a Large-Scale Residential Development application is being prepared in respect of the lands and that inclusion of the lands on the map will undermine any proposal for the site.

9.2. The site is 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 for residential purposes. The site does satisfy the criteria for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

I confirm that the report represents my profession planning assessment, judgment and opinion on the matter assigned to me and that no person has influenced or tried to influence, directly or indirectly, the exercise of my professional judgment in an improper or inappropriate way.

John Duffy
Planning Inspector

18th September 2023