



An  
Bord  
Pleanála

## Inspector's Report

### ABP-316360-23

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<b>Type of Appeal</b>	Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax
<b>Location</b>	Marmullane, Pembroke, Passage West, Co. Cork
<b>Planning Authority</b>	Cork County Council
<b>Planning Authority Reg. Ref.</b>	DRZLT473305549
<b>Appellant(s)</b>	TFT Construction Ltd.
<b>Inspector</b>	Rachel Gleave O'Connor

## 1.0 Site Location and Description

1.1. The site is situated to the south of Pembroke, west of Cill Mhuire, Ard Chuain and east of residential estates at Pembroke Heights and Pembroke Row. The site is connected to the road at Cill Mhuire.

## 2.0 Zoning and other provisions

2.1. The site is zoned 'Existing Residential/Mixed Residential and Other Uses' under the Cork County Development Plan 2022-2028. Residential is identified as an appropriate use under the zoning Objective in the Development Plan.

## 3.0 Planning History

3.1. Reg. Ref. 215478 / ABP-313838-22 – Planning Permission GRANTED by CCC for construction of 24 dwellings. Currently subject to Appeal to An Bord Pleanála. Decision outstanding.

3.2. Reg. Ref. 125129 / ABP-241461 – Planning Permission Granted by CCC for 25 dwellings and subsequently REFUSED by An Bord Pleanála on third party appeal on 30<sup>th</sup> April 2013.

## 4.0 Submission to the Local Authority

4.1. The appellant made a submission to the Local Authority seeking to have its land removed from the draft map. It stated that:

- Not all public infrastructure is available to the lands. The landowner had to bridge the deficiency of public infrastructure in relation to footpath connection between Cemetery Road and the subject site and the delivery of this infrastructure is outside the control of the landowner, due to an ongoing third party appeal (ref.313838-22).
- Landowner is activity developing sites throughout Cork City and County.
- The RZLT mapping parcel ID PW-ZLT-05 extends outside of the landownership. This fails to clarify the extent of the landowner accountability.

## 5.0 Determination by the Local Authority

5.1. The local authority provided an evaluation of the site with reference to the RZLT Guidelines, confirming the following:

- Planning consent granted for housing on subject site, reference 21/5478. Currently under 1<sup>st</sup> and 3<sup>rd</sup> party appeal.
- Subject site meets the criteria for inclusion.

## 6.0 The Appeal

### 6.1. Grounds of Appeal

- The decision by CCC did not provide a satisfactory infrastructural assessment of the lands in accordance with the RZLT Guidelines.
- There are deficiencies in public infrastructure serving the lands.
- The mapping of the lands incorrectly extends outside the landownership of the appellant.
- The landowner has had to bridge the gap in footpath connection between Cemetery Road and the subject site, due to ongoing third party appeal (ref.313838) with ABP, the timing and delivery of this infrastructure is outside the control of the landowner.
- The landowner is a proactive developer across Cork.

## 7.0 Local Authority Response

- Cork County Council has had full regard to infrastructure capacities.
- Noted permission granted by CCC under 215478, whereby the footpath to connect the site to the existing public pedestrian infrastructure at Cemetery Road was agreed. This application is subject to appeal.
- The submission of the landowner is noted, however the RZLT map does not necessarily reflect landownership boundaries.

- Note pages 25 and 8 of the RZLT Guidelines which states that there should be ease of connection to footpath network, and significant sections across other landholdings render sites not in scope.
- The site meets criteria for inclusion on the RZLT map.

## 8.0 Assessment

- 8.1. The subject site is situated adjacent to Cill Mhuire which is a recent development also within the same landownership, as confirmed in ownership maps submitted to the Local Authority and with planning application reference 215478 (see site history in section 3 above). The subject site extends up to the existing road at Cill Mhuire, within the same landownership, and there are pedestrian footpaths which connect into the wider pedestrian network for the area. The connection of the landownership for the site and adjacent area to the public road at Ard Chuain also allows ease of connection to other infrastructure, such as water, wastewater and other utilities.
- 8.2. I note the appellants comments regarding the RZLT mapping of the site which covers a larger area subject to multiple ownership. The subject site forms the majority part of RZLT ID parcel PW-ZLT-05. While the ownership of parcel PW-ZLT-05 is not entirely under a single landowner, that does not alter the assessment of this appeal. This type of mapping, using a large extent to cover multiple plots, is reflective of the approach by Local Authorities in general to the RZLT map. CCC's determination is based upon the subject site itself, with ownership confirmed by way of maps submitted to the Local Authority. This appeal has also been assessed on the bases of the subject site, in the landownership of the appellant, only, and does not take in consideration of adjacent plots. The ownership maps to be included with each RZLT determination / appeal file dictates the area to which an assessment relates.
- 8.3. As such, the site is in-scope for inclusion on the RZLT map.

## 9.0 Recommendation

- 9.1. I recommend that the Board confirm the determination of the local authority and direct the local authority to include the site on the map.

## 10.0 Reasons and Considerations

- 10.1. Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site should remain on the RZLT map.

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

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Rachel Gleave O'Connor  
Senior Planning Inspector

31 August 2023