



An
Bord
Pleanála

Inspector's Report ABP-316395-23

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
Location	The Charles Steward Guesthouse, 5 & 6 Parnell Square East, Dublin 1.
Planning Authority	Dublin City Council
Planning Authority Reg. Ref.	RZLT-000062
Appellant(s)	Austin Kelly
Inspector	Paul O'Brien

1.0 Site Location and Description

- 1.1. The subject site refers to lands to the rear of 5 & 6 Parnell Square West and which face onto Rutland Place, in Dublin City Centre. Rutland Place can be described as a reverse L shaped street that links Gardiner Row to the north with Parnell Square to the south east.
- 1.2. The subject sites contains light industrial/ commercial units and present a different frontage to that on the other side of the sites which consists of four storeys over basement Georgian Houses, now in use as a guesthouse.
- 1.3. The adjoining sites on Rutland Place consist of similar units, though some infill/ redevelopment has occurred along this street.

2.0 Zoning and Other Provisions

- 2.1. The subject site is zoned Z1 – Sustainable Residential Neighbourhoods in the Dublin City Development Plan 2022 – 2028. The front of these lands, that which faces onto Parnell Square, is zoned Z8 and the individual units facing onto Parnell Square are listed on the Record of Protected Structures (RPS); RPS 6370 refers to 5 Parnell Square and RPS 6371 refers to 6 Parnell Square.
- 2.2. The site is located within RMP DU018-020 – Historic City.

3.0 Planning History

- 3.1. There are no recent, relevant, valid applications on this site.

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 these properties are in operation as part of a Guesthouse business. The development has been in operation since Pre-1963 and provides accommodation for local people and visitors to the city.

5.0 Determination by the Local Authority

- 5.1. The Local Authority determined that the site was in scope. The site is zoned for a use that allows for residential development and considering the location of the site, it can be serviced. The historic city status of this area does not restrict the development of this portion of the lands. Similarly, the protected structure status of the units facing Parnell Square do not restrict potential development.
- 5.2. The Planning Authority report that the guest house is leased by Dublin City Council for accommodation for homeless people. Insufficient details have been provided to demonstrate that it is not an unauthorised development/ use.
- 5.3. The use on site does not appear to have the benefit of planning permission, and the lands cannot be exempt from inclusion on the maps. The Planning Authority consider that the lands should therefore be retained on the RZLT maps.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- The lands should not be included on the maps as there is a commercial business in operation on this site, namely use as a guesthouse. This business has been in operation since pre 1964 and therefore does not require planning permission.

6.2. Planning Authority Response

- No further comment.

7.0 Assessment

- 7.1. The comments raised in the appeal are noted. The zoning allows for residential development and there are no known restrictions on the availability of provision of services to this site.

- 7.2. I note the submission made in support of the appeal and in particular the planning details of this site and that the site has been in operation as a guest house since pre-1964.
- 7.3. The Planning Authority reported that the use on site does not have the benefit of a planning permission and therefore the lands cannot be considered to be exempt from inclusion on the RZLT maps.
- 7.4. I therefore consider that the site, should remain for inclusion on the Residential Land Tax Maps as the site is suitably zoned for residential development and there is no reason as to why development cannot take place here.

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, except for Unit 76G.

9.0 Reasons and Considerations

- 9.1. The appellant requested that their site be removed from the map due to the fact that these lands were in operation by a commercial business, as a guesthouse since pre-1964.
- 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. In the absence of identification of planning permission for the uses of this site, it is considered that the site does not demonstrate exemption from inclusion on the RZLT maps. The site does satisfy the criterion 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.

Paul O'Brien
Planning Inspector

3rd July 2023