



An  
Bord  
Pleanála

## Inspector's Report

### ABP-316526-23

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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 Map
<b>Location</b>	Fieldstone, Tramore, Co. Waterford
<b>Local Authority</b>	Waterford and City County Council
<b>Local Authority Reg. Ref.</b>	WFD-C15-2
<b>Appellant(s)</b>	Robert Halley
<b>Inspector</b>	Frank O'Donnell

## 1.0 Site Location and Description

1.1. The subject site is located on the southern side of the R675 Regional Road, c. 895 metres to the north-west of the centre of Tramore. The site comprises of 2 no. dwellings, associated outbuildings and circulation/ amenity spaces. The site is surrounded on all sides by established residential development and is estimated to have an overall site area of 0.61 hectares.

## 2.0 Zoning and other provisions

2.1. The subject site is zoned 'RS – Existing Residential' in the Waterford City and County Development Plan 2022 to 2028. The relevant zoning objective is '*Provide for residential development and protect and improve residential amenity.*'

2.2. As per the Zoning Matrix (Table 11.2) set out in Section 11.0 Zoning and Land Use of Volume 2 – Development Management Standards, a Dwelling / Principal Private Residence and a Residential scheme are identified as uses which are 'Permitted in Principle' on lands zoned RS (Existing Residential).

## 3.0 Planning History

### 3.1. Planning History

3.2. 87287: C Halley. Permission to reconstruct and convert to 2 storey dwelling. Permission was GRANTED on 12/11/1987.

## 4.0 Submission to the Local Authority

4.1. The Appellants made a submission to the Local Authority seeking to have their land removed from the draft map.

4.2. The following is a summary of the submission:

- The plots of land form part of our home and garden at the above address and are subject to Local Property Tax:
- WDLA0002098
- WDLA0008371

- WDLA00024649
- WDLA000653
- WDLA00012451 (in part only)
- I would be obliged if you could take this into account when revising your map.
- I would be further obliged if you could tell me how to register our home on LPT register.

## 5.0 Determination by the Local Authority

- 5.1. Having evaluated the submission and all relevant information relating to the land(s), it is considered that the land(s) DOES satisfy the qualifying criteria as per Section 653E (1) (a) (ii) (I) of the Finance Act 2021, as amended, for the reasons set out below, and therefore it is recommended that the land(s) at the above location should be INCLUDED in the final map.
- 5.2. Reasons
- 5.3. 1. The lands have been assessed in a manner consistent to Appendix 4 & 5 of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), as amended, and are duly considered to be in-scope for the tax.
- 5.4. 2. The lands are zoned for residential development where a residential use is permitted on principle in the development plan.
- 5.5. 3. The lands have access to services including, water supply, foul and surface water sewers, roads, footpaths and public lighting and there is sufficient capacity to accommodate development of the lands.
- 5.6. The Local Authority determined that the site was in scope and should remain on the map.

## 6.0 The Appeal

### 6.1. Grounds of Appeal

The Grounds of Appeal are summarised as follows:

- The Local Authority made an error in their assessment by including the House/sunroom and Home office in their area. I note the Garden and Yards are to be included:
  - (A) WCCC assessed the Area of the property as 0.44 ha
  - (B) WCCC assessment made no allowances for the area occupied by the house and sunroom or the home office on the property. 0.29225 Ha (B)
  - (C) WCCC map included an area outside the property, 0.1 Ha.
  - The Garden and Yards of the property comprise an area of  $A-(B+C) = 0.400775$  Ha.
  - This is 0.003925 Ha below the threshold of 0.400775 Ha.
  - This is 0.003925 Ha. Below the threshold of 0.4047 ha.
- The Appellant includes a 3 no. map extracts. Map 1 is stated to be a WCCC Map. The Appellant states: Our Property is outlined in blue. Map 2 is an extract from the Local Authority RZLT Mapp, relates to WDLA00012451 and states that this is an extra area included in WCC Assessment. Map 3 shows an aerial view of the Appellants site, home office, house and sunroom. The Appellant has included a table showing calculations.

## 7.0 Assessment

7.1. The comments raised in the appeal are noted.

7.2. The assessment of the Local Authority is based on the relevant land parcels. The overall site area is estimated to measure 0.6 hectares.

7.3. The Grounds of Appeal do not relate to any of the relevant qualifying criteria set out in Section 653B of the Act.

- 7.4. The presence of a dwelling house on the map is not a relevant point of exclusion under Section 653B. Similarly, liability for tax is not a relevant consideration.
- 7.5. The remaining Grounds of Appeal do not relate to any of the relevant qualifying criteria set out in Section 653B of the Act.

## 8.0 Conclusion

- 8.1. 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 criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

## 9.0 Recommendation

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

## 10.0 Reasons and Considerations

- 10.1. The lands identified as WFD-C15-2 (RZLT Map Parcel ID: WDLA0002098, WDLA0008871, WDLA00011836, WDLA00028410, WDLA00012451, WDLA00012455 and WDLA00024649), meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.
- 10.2. The presence of a dwelling house on the map is not a relevant point of exclusion under Section 653B. Similarly, liability for tax is not a relevant consideration.
- 10.3. The Grounds of Appeal do not support a different conclusion in relation to this matter.
- 10.4. 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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Frank O'Donnell  
Planning Inspector

3<sup>rd</sup> August 2023