



An  
Bord  
Pleanála

## Inspector's Report ABP-316539-23.

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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>	17 Station Road, Howth, Co. Dublin.
<b>Local Authority</b>	Fingal County Council.
<b>Local Authority Reg. Ref.</b>	RZLT 061/22
<b>Appellant</b>	G. Gallagher
<b>Inspector</b>	Irené McCormack

## 1.0 Site Description

1.1. The site comprises c. 0.5ha. of lands at 17 Station Road, Howth, Co. Dublin.

## 2.0 Zoning

2.1. The site is zoned RS – Residential in the Fingal Development Plan 2017-2023. RS zoning Objective – *Provide for residential development and protect and improve residential amenity.*

2.2. The Objective Vision - *Ensure that any new development in existing areas would have a minimal impact on and enhance existing residential amenity.*

2.3. No. 17 Station Road is a Protected Structure. RPS 920 - Mid 19th century semi-detached four-bay two-storey Tudor Revival house (one of a matched pair)

Note: Fingal Development Plan 2023-2029 was adopted by the Elected Members of Clare County Council at a Special Planning Meeting on the 22<sup>nd</sup> of February 2023. The Plan came into effect 6 weeks from the date of adoption, on 5<sup>th</sup> April 2023.

## 3.0 Planning History

### Site

**ABPPL06F.249130 / FCC Reg. Ref. 16A/0541** – Permission granted on 5<sup>th</sup> March 2018 for a 2 to 3 storey over basement residential apartment block comprising 22 no. apartment units (18 no. 2 bed and 4 no. 1 bed units).

## 4.0 Submission to the Local Authority

- The land is zoned residential and contains an existing dwelling however owners of residential properties within these areas will not be liable to tax (section 653O (1)9a) of the legislation.
- Residential properties, the associated curtilage of which exceeds 0.47047ha. are also not liable for the tax (section 653O (2)).
- The submission indicates that the owners do intend to register the property with the Revenue Commission and as such will not be liable to the RZLT.

## 5.0 Determination by the Local Authority

5.1. The local authority determined the site to be in scope and should remain on the map. The local authority consideration stated that land is zoned and serviced.

5.2. The existing non-residential use of the land that are the subject of the submission are not considered to benefit from the exclusions set out in the guidelines at Section 653B(c).

## 6.0 The Appeal

### 6.1. Grounds of Appeal

- It is considered that the lands are 'out of scope' as the lands comprise 0.4156ha. including an existing dwelling which is a Protected Structure.
- The lands to the site of the dwelling comprise 0.39ha. excluding the dwelling.
- It is contended that the folio had been incorrectly identified as within scope for the RZLT noting:
  - The land is zoned residential and contains an existing dwelling however owners of residential properties within these areas will not be liable to tax (section 653O (1)9a) of the legislation.
  - Residential properties, the associated curtilage of which exceeds 0.47047ha. are also not liable for the tax (section 653O (2)).
- Furthermore, the lands are subject to Protected structure designation.

## 7.0 Assessment

7.1. In relation to the current residential use the lands are in scope by virtue of Section 653B of Part 22A of the Taxes Consolidation Act 1997. However, Section 653O of the Act sets out that while the lands maybe in scope for the tax, provided they are associated with the existing residence they are not liable for the RZLT. This is a matter for the Revenue Commission.

7.2. The fact that No. 17 is a Protected Structure does not preclude the inclusion of the lands on the map as per 3.1.2 *Exclusion form the Map* of the guidelines. Any development on the lands will be subject to appropriate design consideration. The potential to develop the lands is evident in the planning history on the site.

7.3. The appeal grounds do not raise any exclusions that would apply to the subject lands and warrant its removal from the map, with reference to the Taxes Consolidation Act 1997 as amended and the RZLT Guidelines.

## 8.0 Recommendation

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

## 9.0 Reasons and Considerations

9.1. The site is part of 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.

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.

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Irené McCormack  
Senior Planning Inspector

18<sup>th</sup> July 2023