



An
Bord
Pleanála

Inspector's Report ABP-316552-23

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	Mountsion, Ferrybank, Co. Kilkenny
Planning Authority	Kilkenny County Council
Planning Authority Reg. Ref.	KK-C205-10
Appellant(s)	Seamus Walsh
Inspector	Paul O'Brien

1.0 Site Location and Description

- 1.1. The appeal refers to a 11.56 hectares area of land located to the north of the River Suir, to the north of Waterford City in Airmount, Co. Kilkenny.
- 1.2. These lands formed part of the ground associated with a hotel that ceased operating some time ago. Most of the buildings on site have been demolished. The remaining structures provide for a prominent feature when viewed from the south quays in Waterford City.

2.0 Zoning and Other Provisions

- 2.1. The subject site is located within the Ferrybank/ Belview Local Area Plan 2017 lands. The indicated lands are zoned as an 'Opportunity Site'. The Objective for these lands state:

'To allow for a mixed use development with a broad range of uses, primarily based around a tourism/recreational function subject to the preparation of an overall design framework/Masterplan for the entire site. It is not intended that residential would form the primary use, but that a proportion of the uses, would be residential'.

- 2.2. The site is not in or adjacent to an Architectural Conservation Area (ACA) and there are no protected structures and/ or National Monuments on the site.

3.0 Planning History

- 3.1. PA Ref. 22/213 refers to an April 2023 decision to refuse permission for the construction of 97 no. residential units on part of this site. This decision has been appealed to An Bord Pleanála under ABP Ref. 317191-23, with no decision on the appeal issued to date.

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.
- 4.2. The site is not zoned for purely residential development nor for mixed use development.

- 4.3. The site is not idle or vacant, it is considered that the hotel use can be easily restored.
- 4.4. There is a legal issue over who owns the land. The appellant is concerned that if they pay the tax and lose ownership of the lands, then the tax paid will be lost by them.
- 4.5. The land cannot be fully serviced until the ownership of the hotel/ subject site is resolved. There is a deficiency in services provision at present.

5.0 Determination by the Local Authority

- 5.1. The Local Authority determined that part of the site was in scope. The site is suitably zoned for residential development, and they have access to necessary public services. A report from Uisce Éireann confirms that the site can be suitably served by water supply and foul drainage.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- The site is zoned 'Opportunity Site' and is not therefore zoned purely for residential development nor for mixed use development.
- The site is not idle or vacant, it is considered that the hotel use can be easily restored.
- There is a legal issue over who owns the land. The appellant is concerned that if they pay the tax and lose ownership of the lands, then the tax paid will be lost by them. The land cannot be fully serviced until the ownership of the hotel/ subject site is resolved.

6.2. Planning Authority Response

- No further comment.

7.0 Assessment

- 7.1. The comments raised in the appeal are noted. The zoning that applies to this site allows for residential development. The site cannot be considered to be vacant/ idle as the former hotel is not currently in use and there is no trade or business in operation at present.
- 7.2. There is no indication that the site cannot be suitably serviced, Uisce Éireann have confirmed the availability of public water and foul drainage in the area. A road access already exists.
- 7.3. The legal issues raised in the appeal are noted but are not an issue for consideration.
- 7.4. I therefore consider that the site, should remain for inclusion on the Residential Land Tax Maps as the subject 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 sites be retained on the map.

9.0 Reasons and Considerations

- 9.1. The appellant requested that their sites be removed from the map due to the fact that the site is not zoned for residential use, service provision is not possible, the site is not vacant and there are legal issues over who owns the site at present.
- 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. Access is possible to the site, which would allow for the development of these lands for residential purposes. The site is currently vacant/ idle and no acceptable reasons have been provided as to why the site cannot be developed for residential purposes. The site therefore satisfies 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

16th June 2023