



An  
Bord  
Pleanála

## Inspector's Report

### ABP-316558-23

#### Development

Inclusion of the land on the Residential Zoned Land Tax draft map.

#### Location

lands at Harper's Creek, Killahora, Glounthaune, Co. Cork

#### Planning Authority

Cork County Council

#### Planning Authority Reg. Ref.

DRZLT473694295

#### Appellant(s)

O'Mahony Developments

#### Inspector

Rachel Gleave O'Connor

## **1.0 Site Location and Description**

- 1.1. The subject site is situated to the east of Gort Fada, north of The Inlet and west of Johnstown Close. The area is characterised by agricultural/greenfield lands to the north and east, with residential estates to the west and south.

## **2.0 Zoning and other provisions**

- 2.1. The site is zoned 'Residential' Parcel 'GN-R-03' Glounthaune under the Cork County Development Plan 2022-2028.

## **3.0 Planning History**

- 3.1. ABP-301197-18 – Strategic Housing Development Planning Permission GRANTED for 174 dwellings on 29/05/2018.
- 3.2. Reg. Ref. 226659 – Extension of Duration GRANTED on 23/03/2023 for above application.
- 3.3. Reg. Ref. 0613608 – Planning Permission GRANTED for residential development of 256 no. dwelling units comprising of 22 no. terraced dwellings, 59 no. semi-detached dwellings, 20 no. detached dwellings, 72 no. own door duplexes and 83 no. apartments, a creche with outdoor play area, community centre, multi-use games area, neighbourhood play area, 5 no. local play areas, landscaped buffer zone along northern boundary and all ancillary site works and services to include surface parking, refuse stores, associated landscaping, internal roads and 1 no. vehicular site access. Decision 11/05/2007.

## **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:
  - The majority of the permitted residential development known as Harper's Creek, is substantially complete (images enclosed). Overall, 70% is either complete or under construction. At present, practical completion date for remaining phases is 2023/2024. The Council have correctly omitted the

completed and sold units on the southern end of the site, but the other completed and substantially completed units should also be removed.

- As part of the overall planning permission granted for the site, the developer paid for and constructed a significant amount of public infrastructure that was required to serve the development including a new link/distributor road connecting the existing L3004 public road with the adjoining lands to the north-west, footpaths and cycle lands and a pumping station.

## **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:

- Site currently under construction. Liability / exemptions are a matter for landowner submission to Revenue.

## **6.0 The Appeal**

### **6.1. Grounds of Appeal**

- The appeal grounds restate the submission summarised in section 4 above. In addition, stated that CCC did not provide a satisfactory infrastructural assessment of the lands.

## **7.0 Local Authority Response**

- Cork County Council has had full regard to infrastructure capacities.
- Permission for SHD was granted (ref.301197-18) for 174 units.
- RZLT mapping is required to include both existing residential properties and undeveloped residential lands.
- Exemptions / reductions in tax liability arising from the RZLT are a matter for landowners and Revenue.
- The site meets criteria for inclusion on the RZLT map.

## 8.0 Assessment

8.1. The subject site benefits from a planning permission granted in 2018 and extended in 2023.

8.2. Page 47 of the RZLT Guidelines states:

*“ii) Deferral for commencement of development*

*Deferral of the tax is available in circumstances where a residential led development on the scoped residential or mixed use zoned land is commenced. The tax is only deferred so long as the permitted development is completed within the duration of the planning permission. The period of duration of the planning permission is taken from the first commencement notice lodged on the land for development, notwithstanding that amending permissions and subsequent commencement notices may be lodged for the same land or area of land.” (Page 47).*

8.3. Page 46 of the Guidelines make it clear that deferral is a matter between the landowner and Revenue.

*“Deferral of the tax is only available so long as the development is underway and completed within the duration of the planning permission. Records of commencement notices and certificates of compliance on completion of development must be made available via the BCMS system. This system will be utilised by landowners to provide evidence as part of self-assessment and annual tax returns regarding commencement and completion of development.” (Page 46).*

8.4. Whether the subject site is eligible for a deferral of the RZLT does not impact consideration of whether the site is in-scope for the purposes of the map. The site meets the criteria for inclusion for the RZLT map, being zoned residential and serviced, or with ease of connection to infrastructure and networks. Revenue is the appropriate body to engage with in relation to deferral of payment of the RZLT.

8.5. Developer-led infrastructure provision necessary to develop lands, is beneficial to a developer, in order to unlock the development potential of lands, and is part of the normal parameters under which multi-unit residential development is delivered.

8.6. 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. Deferral of the tax is available where a residential led development is commenced. Records of commencement notices will be required to demonstrate this as part of evidence for self-assessment and for annual tax returns. Deferrals of payment of the tax is a matter between the landowner and Revenue and does not affect the consideration of whether a site is considered to be in-scope for the purposes of 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