

# Inspector's Report ABP-316563-23

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	Rear of 56 – 60 North Strand Road, Dublin 3
Planning Authority	Dublin City Council
Planning Authority Reg. Ref.	RZLT-000067
Appellant(s)	Stafford & Sons Ltd.
Inspector	Paul O'Brien

## 1.0 Site Location and Description

- 1.1. The subject site consists of two rectangles of land joined by a laneway and located to the south west of Waterloo Avenue and to the north west of North Strand, Dublin 3. The larger site addresses both streets and contains the Stafford funeral home building and a laneway from Waterloo Avenue provides access to a yard where vehicles can be parked.
- 1.2. The surrounding area consists of mostly residential properties but there are a number of commercial units in the area also.

## 2.0 **Zoning and Other Provisions**

2.1. The larger of the rectangle sites is zoned Z2 – 'Residential Neighbourhood (Conservation Area) and the remaining lands are zoned Z1 – 'Sustainable Residential Neighbourhood' in the Dublin City Development Plan 2022 - 2028. Residential development is permitted on these lands.

#### 3.0 **Planning History**

3.1. There are no recent relevant valid applications on these lands.

#### 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 the site is in use as a funeral home and has been for some time. The business, which pays commercial rates, serves the local community.

## 5.0 **Determination by the Local Authority**

- 5.1. The lands to the front of the site at no. 59 and 60 North Strand Road should not be included on the maps as they are in commercial use.
- 5.2. No evidence of planning permission has been found for the other lands including the laneway to the rear of the site. These lands are in use as a premises, for which a trade or profession is being carried out, but the use is not authorised.

## 6.0 The Appeal

#### 6.1. Grounds of Appeal

The following points were made in support of the appeal:

• The laneway and yard are in use for storage and form an operational requirement of the business.

Supporting documents, plans and photographs have been provided.

#### 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. There is no record of planning permission for the use of the yard and laneway and therefore this part of the site does not have the benefit of planning permission for the operation of part of a business. The lands zoned Z1 should therefore remain on the RZLT maps.

#### 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.

## 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 use associated with a funeral home.
- 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. No evidence has been provided that the use of these lands has the benefit of planning permission. The lands are accessible and there is no reason why they cannot be developed in accordance with the zoning objective Z1 that applies to this site.

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

4<sup>th</sup> July 2023