

Inspector's Report ABP-316565-23

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 76, 76G and 280 Bannow Road,

Cabra West, Dublin 7.

Planning Authority Dublin City Council

Planning Authority Reg. Ref. RZLT-000050

Appellant(s) Colin Daly

Inspector Paul O'Brien

1.0 Site Location and Description

- 1.1. The subject site contains a rectangular area of land located to the south of the Dublin to Sligo Railway line/ Royal Canal and north of Bannow Road, Cabra, Dublin 7. In addition to the railway line is the terminus of the Luas Green Line and Broombridge railway station in addition to Broombridge Luas maintenance depot.
- 1.2. The site actually comprises two adjoining sites on which are warehouses. Parking is available to the south/ front along Bannow Road. The lands to the south and east are in residential use.

2.0 Zoning and Other Provisions

- 2.1. The site is zoned Z1 Sustainable Residential Neighbourhoods. Residential development is permitted on these lands.
- 2.2. The Royal Canal is designated as a Conservation Area.

3.0 **Planning History**

3.1. There is an extensive history on this site, summarised as follows/ as relevant:

PA Ref. 4574/22 refers to an application for modifications to previously granted planning permission, Reg. Ref. 3308/20; ABP-309366-21 on appeal with no decision issued to date.

PA Ref. 3448/22 refers to an April 2022 decision to refuse permission for modifications to a previously approved build to rent development.

ABP Ref. 309366-21 – PA Ref. 3308/20 refers to a July 2021 decision to grant permission for a build to rent apartment scheme of 69 units and associated works/facilities.

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 these properties are in commercial use and are subject to commercial rates.

5.0 **Determination by the Local Authority**

- 5.1. The Local Authority determined that the site was in scope. The site is zoned for residential development and are serviced.
- 5.2. Other recreational uses on site do not appear to have the benefit of planning permission, and the uses do not serve the needs of the local residential areas. The community use in the form of the Cabra Pigeon Racing Club, located to the rear of no 76G is considered to be exempt and is to be removed from the RZLT maps.

6.0 **The Appeal**

6.1. **Grounds of Appeal**

The following points were made in support of the appeal:

- Accept that the site is suitably zoned for residential development.
- The site can be fully serviced.
- The lands comply with the relevant criteria under Section 653B of the Act.
- The uses on site have been in place for some time.
- The removal of the pigeon club from the maps should have resulted in the other
 parts of the site being removed from the RZLT maps. Details of leases relating to
 the site are provided.

6.2. Planning Authority Response

No further comment.

7.0 Assessment

- 7.1. The comments raised in the appeal are noted. The site is zoned partially for residential use and the Planning Authority determined that the site remain on the RZLT maps, except for those lands occupied by the Cabra Pigeon Racing Club. The site is fully serviced.
- 7.2. The Planning Authority reported that the units do not have the benefit of permission for the subdivision of units and uses within the sites. The units therefore do not

benefit from exclusion from the maps except for the portion of the unit that is occupied by the Cabra Pigeon Racing Club.

7.3. I therefore consider that the site, should remain for inclusion on the Residential Land
Tax Maps as the 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 site be retained on the map, except for Unit 76G.

9.0 Reasons and Considerations

- 9.1. The appellant requested that their site be removed from the map due to the fact that these units, as with the Cabra Pigeon Racing Club, were serving the local community.
- 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. In the absence of identification of planning permission for the subdivision and nature of occupation of these units, it is considered that the site does not demonstrate exemption from inclusion on the RZLT maps. 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.

Paul O'Brien Planning Inspector

3rd July 2023