



An
Bord
Pleanála

Inspector's Report ABP-316572-23

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 Map

Location

Lands at Prussia Street, Stoneybatter, Dublin 7

Planning Authority

Dublin City Council

Planning Authority Reg. Ref.

RZLT-000083

Appellant(s)

Randalswood Construction Limited

Inspector

John Duffy

1.0 Site Location and Description

- 1.1. The subject site, located on the eastern side of Prussia Street proximate to the junction with St. Joseph's Road comprises lands to the rear of 24/25 Prussia Street (now demolished) and lands at 26 to 28 Prussia Street, Dublin 7.
- 1.2. The site is bounded to the north by a three-storey house at 29 Prussia Street, (a Protected Structure – RPS No. 6873) and associated lands to the rear, to the south by the rear gardens of houses located along Prussia Street, to the east by the TU Dublin Grangegorman Campus and to the west by Prussia Street, where there is an access to the site.
- 1.3. The site is generally under hard-standing and contains sheds/outbuildings.

2.0 Zoning and Other Provisions

- 2.1. The subject site is subject to two land use zoning objectives in the Dublin City Development Plan 2022-2028, as follows: (i) Z1 – Sustainable Residential Neighbourhoods, which seeks to protect, provide and improve residential amenities and (ii) Z2 – Residential Neighbourhoods (Conservation Area), which seeks to protect and/or improve the amenities of residential conservation areas.
- 2.2. The site is located within the Strategic Development and Regeneration Area (SDRA) 8 (Grangegorman / Broadstone).
- 2.3. The site is located within area RMP DU018-020 Historic City. Having regard to the brownfield nature of the lands and its planning history, it is considered the site is not affected by issues to a sufficient extent which would preclude the provision of development, including contamination or the presence of known archaeological or historic remains.
- 2.4. A section of Prussia Street is identified as an Architectural Conservation Area, which incorporates the north-western corner of the subject site.

3.0 Planning History

Subject site

ABP-312358-22 (SHD Application): Permission was refused in 2022 for demolition of existing structures on site, including no. 23 Prussia Street and the remnants of the facades of no. 24 and no. 25 Prussia Street, construction of 162 no. Build To Rent apartments and associated site works.

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 commercial use on the site will resume in 2023, prior to when the first RZLT becomes payable in 2024. Pursuant to section 653B of the Taxes Consolidation Act 1997, lands in use as premises, in which a trade or profession is carried on, are exempt from inclusion in RZLT maps.
- 4.2. The appellant is working with the Local Authority to progress an application for residential development on the site with the intention of lodging a Large-scale Residential Development application in 2023.

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, has access, or can be connected to public infrastructure and facilities as evidenced by its location in the inner city and by a past permission for residential development on the lands. Furthermore, the lands do not qualify for an exemption under section 653B c (i) of the Taxes Consolidation Act 1997, as amended, on the basis that the uses on the lands are unauthorised and the property is not liable for rates.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- The lands have an established commercial use, in the form of car sales, a car wash and a mechanic service. Given that a trade or profession is being carried out on the lands, the site should not be included on the RZLT map.
- The intention is to submit a Large-scale Residential Development in respect of the lands in 2023.

6.2. **Planning Authority Response**

- No response on file.

7.0 **Assessment**

- 7.1. The comments raised in the appeal submission are noted. The site identified for inclusion on the RZLT map is zoned for residential use and the Planning Authority determined that the site remain on the RZLT map.
- 7.2. The site is within the inner city 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 criteria for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.
- 7.3. The Local Planning Authority has indicated that it cannot be established that the uses on the site (i.e. car sales, car repair, car parking, storage, warehousing, car wash) are not unauthorised. I note that no evidence has been provided which demonstrates the payment of rates in respect of the property. As such, I consider that the site does not qualify for an exemption under section 653B (c) (i) of the Taxes Consolidation Act 1997, as amended.
- 7.4. The fact that the appellant has engaged with the Local Planning Authority on a development proposition for the site and intends to develop the site does not qualify for omitting the lands from the map under section 653B of the Taxes Consolidation Act 1997 as amended.
- 7.5. 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.

9.0 Reasons and Considerations

- 9.1. The appellant requested that their site be removed from the map on the basis that the lands have an established commercial use and that they have engaged with the Local Planning Authority with a view to submitting a planning application in 2023 for a Large-scale Residential Development in respect of the lands.
- 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. The site does satisfy the criteria 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 professional 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.

John Duffy
Planning Inspector

28th August 2023