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Bord  
Pleanála

## Inspector's Report ABP-316587-23

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<b>Type of Appeal</b>	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
<b>Location</b>	21 Monaloe Cottages, Clonkeen Road, Deansgrange, Blackrock, Co. Dublin.
<b>Planning Authority</b>	Dun Laoghaire-Rathdown County Council
<b>Planning Authority Reg. Ref.</b>	DM22/0017
<b>Appellant(s)</b>	Kelland Homes Limited
<b>Inspector</b>	John Duffy

## 1.0 **Site Location and Description**

- 1.1. The subject lands are located on the western side of Clonkeen Road, north of its intersection with the N11 (Stillorgan Road). The lands contain a semi-detached single-story dwelling.

## 2.0 **Zoning**

- 2.1. The subject land is zoned 'Objective A' in the Dun Laoghaire Rathdown County Development Plan 2022-2028, which states 'To provide residential development and improve residential amenity while protecting the existing residential amenities.'

## 3.0 **Planning History**

### Subject site

ABP-313554-22 / PA. Ref. D22A/0135 – Current first party appeal for permission for 35 dwellings and all associated site works.

## 4.0 **Submission to the Local Authority**

- 4.1. The appellant made a submission to the Local Authority seeking to have the subject lands removed from the RZLT map given that the site has an area of 0.27 ha, which is less than the RZLT threshold of 0.4047 ha and accommodates a residential property. Therefore, the property is exempt from the tax.

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

- 5.1. The Local Authority determined that the site was in scope. The land is zoned solely or primarily for residential use. It is reasonable to consider it has access or can be connected to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development. It is

reasonable to consider the land is not affected in terms of its physical condition by matters to a sufficient extent to preclude the provision of dwellings.

## 6.0 The Appeal

### 6.1. Grounds of Appeal

The following points were made in support of the appeal:

- The site has an area of 0.27 ha which is below the threshold for lands zoned for residential use to be considered to be in scope and liable for RZLT.
- The subject property is currently liable for Local Property Tax and is therefore exempt from the charge of RZLT. (A record of LPT payment history is included with the appeal).

### 6.2. Planning Authority Response

- No response on file.

## 7.0 Assessment

7.1. The comments raised in the appeal submission are noted.

7.2. Section 3.2.3 of the Guidelines (Residential Zoned Land Tax - Guidelines for Planning Authorities, June 2022) states that:

*'Matters which are unrelated to the criteria identified in section 653B such as planning permission, commencement on land in-scope, finance, or personal circumstances are not matters to be taken into account during consideration of submissions. Furthermore the size of the landholding, ownership of the land by private, public or semi-state bodies, lack of knowledge of ownership or transfer of ownership should not be considered.'*

7.3 The grounds of appeal, specifically issues relating to the size of the landholding on the RZLT map are not matters which fall within the criteria for exclusion from the map as per Section 653B of the Act.

7.4 The appeal grounds indicate that the appellant's site is part of the curtilage to a dwelling where Local Property Tax is paid. If the site is situated in the curtilage of a residential property, the RZLT Guidance states on page 8 that:

*Land which is zoned residential and contains existing residential development such as estates or individual houses are also considered 'in scope' from a zoning perspective and therefore must be included on the maps, however owners of residential properties within these areas will not be liable for the tax (See section 653O(1)(a) of the legislation).*

7.5 If the appeal site forms part of the curtilage of a residential property, it is not considered a 'site' for the purposes of the RZLT, however this does not mean that the lands are removed from the map and no action is required of the Planning Authority. The landowner (appellant) must register for the RZLT and provide information to the Revenue Commissioners, to demonstrate that the tax will not be payable.

## 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. 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 section 3.2.3 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site (zoned for residential use) is considered in scope for the purposes of the RZLT map.

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.

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John Duffy  
Planning Inspector

18<sup>th</sup> September 2023