



An
Bord
Pleanála

Inspector's Report ABP-316624-23

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

Summerhill, Tramore, Co. Waterford

Local Authority

Waterford and City County Council

Local Authority Reg. Ref.

WFD-C15-65

Appellant(s)

Middlethird Estates Limited

Inspector

Frank O'Donnell

1.0 Site Location and Description

- 1.1. The subject site is located to the east of Elm Park residential development, to the south of an existing Lidl Supermarket and to the west of an existing Tesco's Supermarket, c. 765 metres to north-west of the centre of Tramore. The site has an estimated area of 2.54 hectares.

2.0 Zoning and other provisions

- 2.1. The subject site is zoned 'TC – Town Core' in the Waterford City and County Development Plan 2022 to 2028. The relevant zoning objective is to *'Provide for the development and enhancement of town core uses including retail, residential, commercial, civic and other uses.'*
- 2.2. As per the Zoning Matrix (Table 11.2) set out in Section 11.0 Zoning and Land Use of Volume 2 – Development Management Standards, a Residential scheme is identified as a use which is 'Permitted in Principle' on lands zoned TC (Town Centre).
- 2.3. Lands further to the south of the subject site are identified as a Regeneration and Opportunity site, comprise an area of 6 hectares and are zoned RE Regeneration. The vision for these lands is stated as follows: *'Development on this key town centre infill site should provide strong architectural design; Create a mixed use sustainable and compact urban design quarter through a mixed use high-density development with an emphasis on employment, retail, apartments and residential living; Any development proposal shall facilitate sustainable transport links across the site from the Summerhill Centre to Priest's Road and adjoining developments to enhance permeability and reduce car usage; Potential Housing Yield.'* There is also an indicative link road shown across these lands which is shown to connect the service road adjacent to the subject site to existing public roads at the intersection of Priests Road and Church Road further to the south-east.
- 2.4. The lands to the immediate south of the subject site are zoned CI Community Infrastructure.

3.0 Planning History

3.1. Relevant Planning History

3.2. There is no recent planning history pertaining to this site.

4.0 Submission to the Local Authority

4.1. The Appellant made a submission to the Local Authority seeking to have their land removed from the draft map.

4.2. The following is a summary of the submission:

- The property is zoned 'Town Centre' in the current Development Plan.
- Development of the site will be dependent on the assessment of traffic impact along Summerhill and confirmation whether the existing road network has capacity.
- The owner hopes to engage with the Planning Authority in the coming months with a view to progressing some development on the land.
- Any development of the site will be premature pending discussions and a traffic assessment.
- As the land required for potential road upgrades and/ or extension of Summerhill to Priests Road to facilitate any significant increased traffic on Summerhill is outside the ownership of the owner of the subject site, the matter may be outside its control. Until the traffic situation is clarified, it is considered the land should be removed from the RZLT map.
- Confirmation is requested that the property will not be the subject of RZLT and that it will be removed from the RZLT map.

5.0 Determination by the Local Authority

5.1. Having evaluated the submission and all relevant information relating to the land(s), it is considered that the land(s) DOES satisfy the qualifying criteria as per Section 653E (1) (a) (ii) (I) of the Finance Act 2021, as amended, for the reasons set out below, and

therefore it is recommended that the land(s) at the above location should be INCLUDED in the final map.

5.2. Reasons

- 5.3. 1. The lands have been assessed in a manner consistent to Appendix 4 & 5 of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), as amended, and are duly considered to be in-scope for the tax.
- 5.4. 2. The lands are zoned for a mix of uses where residential development is permitted in principle in the development plan.
- 5.5. 3. The lands have access to services including, water supply, foul and surface water, sewers, roads, footpaths and public lighting and there is sufficient capacity to accommodate development of the lands.
- 5.6. The Local Authority determined that the site was in scope and should remain on the map.

6.0 The Appeal

6.1. Grounds of Appeal

- The property is zoned 'Town Centre' in the current Development Plan.
- Development of the site will be dependent on the assessment of traffic impact along Summerhill and confirmation whether the existing road network has capacity.
- There are issues with traffic congestion along Summerhill and there is an objective in the Development Plan to provide a link from the existing Summerhill to Priest's Road, through land to the south of the appeal site. It is considered this link will be required to service the appeal site.

The Grounds of Appeal are summarised as follows:

- Item 1: The Evaluation Report by the Local Authority, ref. WFD-C15-65 in respect of the subject lands states that the land can be connected or is able to be connected to roads, footpaths and public lighting. It also states that the site

can be connected to the public surface water, wastewater and water supply services.

- The Appellant references the Guidelines and states that for inclusion onto the RZLT map, the Council is required to obtain information from stakeholders such as Irish Water and Roads in identifying lands and providing confirmation of existing capacity in wastewater treatment plants and water treatment plants along with data informing the date of connection or ability to connect to services, where the date was after 1 January 2022.
- There is no evidence in the Council's assessment that there was any communication with its Roads section or Irish Water.
- The Appellant refers to a definition of Serviced land as per the Revenue Guidelines Tax and Duty Manual, Part 22A-01-01- Guidance on the Residential Zoned Land Tax – Part 22A-01-01, Part 22A of the Taxes Consolidation Act 1997 and the definition in 'Residential Zoned Land Tax – Your Questions Answered, DHLGH 2022. The definition provided by the Appellant is stated as *'having access to the necessary public infrastructure and facilities including road and footpath access, public lighting, foul sewer drainage, surface water drainage and water supply necessary for dwellings to be developed and for which there is service capacity available sufficient to enable housing to be developed. Only when land is zoned for residential use and has access to necessary infrastructural services to allow for development to proceed that it is within the scope of the tax.'*
- The Appellant states that in the absence of any evidence in the Council's assessment that the Road's Section is satisfied the site can be served by the existing road (Summerville), the site should be excluded from the RZLT map.
- The Appellant states that in the absence of any evidence in the Council's assessment that Irish Water and the Water Services Section of the Council that the site can be served by the necessary infrastructure, the site should be excluded from the RZLT map.

- The Board is requested to uphold this appeal and determine that the subject site should be excluded from the final RZLT map of lands to be subject of the tax.

7.0 **Assessment**

- 7.1. The comments raised in the appeal are noted.
- 7.2. The lands are accessible from an immediately adjacent service road to the west which serves the Tesco Supermarket to the east and the Edmund Rice Secondary School to the south-east. This road corridor includes public lighting, footpaths and cycle paths. I am satisfied that the lands are accessible from both a traffic and pedestrian perspective.
- 7.3. The Appellant references a Site-Specific Development Plan Objective/ indicative Road Link. I am satisfied that delivery of this link road is not essential for development to take place on the subject site which is accessible from Summerhill to the north.
- 7.4. Uisce Eireann, as per the email dated 14/02/2023 confirm the following in respect of WFD-C15-65 (Parcel ID(s) WDLA000355):
 - a. The site(s) in question are generally in built up areas and would all be in close proximity to water and wastewater infrastructure either in the public domain or within the sites currently under development in a phased approach.
 - b. The submission made by the agent does not make specific to the absence of public water services infrastructure in his appeals.
- 7.5. It is considered therefore that there is a viable water supply/ connection and a wastewater connection available in proximity to the site and that therefore the site can be reasonably serviced in terms of water supply and wastewater. No capacity issues have been raised by Uisce Eireann.
- 7.6. The vacant/ idle status of the land is not disputed.

8.0 Conclusion

- 8.1. 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 criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

9.0 Recommendation

- 9.1. I recommend that the board confirm the determination of the Local Authority and that the indicated site be retained on the map.

10.0 Reasons and Considerations

- 10.1. The lands identified as WFD-C15-65 (RZLT Map Parcel ID: WDLA000355), meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.
- 10.2. The Grounds of Appeal do not support a different conclusion in relation to this matter.
- 10.3. There is existing available Water and Wastewater infrastructure proximate to the subject lands and no capacity or supply issues have been raised by Uisce Eireann.
- 10.4. I am satisfied that the lands are accessible in terms of both pedestrian and vehicular access.
- 10.5. The vacant/ idle status of the land is not disputed.
- 10.6. 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.

Frank O'Donnell
Planning Inspector

18th August 2023