

Inspector's Report ABP-316642-23.

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 Swords Business Park, Swords, Co.

Dublin

Local Authority Fingal County Council.

Local Authority Reg. Ref. RZLT027/22

Appellant New Swords Business Park

Inspector Colin McBride

1.0 Site Description

1.1. The site, which has an area of 2.2 hectares, is located to the north east of Sword town centre within Swords Business Park. The site is located adjacent the M1, which runs along its eastern boundary with Seatown Road along its southern side. The site is undeveloped scrub land.

2.0 Zoning and other provisions

- 2.1. Zoned ME-Metro Economic Corridor with a stated objective to 'Facilitate opportunities for high density mixed use employment generating activity and commercial development, and support the provision of an appropriate quantum of residential development within the Metro Economic Corridor' at the time of determination (Fingal Development Plan 2017-2023)
- 2.2. There are no protected structures, national monuments or any other similar item indicated on the development plan maps.

3.0 **Planning History**

3.1. None cited.

4.0 Submission to the Local Authority

4.1. The appellant made a submission to the Local Authority seeking to have its lands removed from the draft map on the basis that the site is zoned Metro Economic Corridor and development of the site for residential is dependent on provision of the Metro, existing surface water, wastewater and water supply infrastructure have limited capacity, the lands are subject to an objective to prepare a masterplan under the Fingal Development Plan 2017-2023 with development being premature and Development Plan policy containing a number of objectives regarding appropriate development in conjunction with the Metro development.

5.0 **Determination by the Local Authority**

5.1. The local authority determined that the site was in scope and should remain on the map. This is on the basis that the site is zoned for residential or mixed use development that include residential, is serviced or has reasonable access to necessary public infrastructure including roads and access, and drainage infrastructure, is not affected by contamination or archaeological remains, is lands that are vacant and idle and do not benefit from the exclusions set out in the Finance Act 2021 at Section 635(c).

6.0 The Appeal

6.1. Grounds of Appeal

- The site is on lands zoned ME- Metro Economic Corridor and such functions as a strategic reserve of land which is subject to future improved public transport infrastructure (Metrolink). The land are not suitable for development at this time.
- The Fingal Development plan 2023-2029 contains statutory policy objectives regarding control of development in conjunction with the delivery of Metrolink and including Objective SPQH015 requiring preparation of Local Area plans and Objective CS06 seeking to ensure phased development of new housing realised in tandem with delivery of physical and social infrastructure identified in LAPs or masterplans.
- The provision of an LAP objective within the Fingal County Development Plan
 is considered to be a statutory designation to guide development. The
 provision of development in absence of such would be inappropriate.
- Under the 2017-2023 development plan there was a requirement for preparation of masterplan with the zoning a strategic or long-term reserve to accommodate later mixed-use development following completion of Metrolink.
 The requirement for a masterplan has been superseded by a requirement for an LAP under the new 2023-2029 Development Plan.
- The lands in question should be removed from the RZLT maps.

7.0 Planning Authority Response

- 7.1 Response by Fingal County Council.
 - The PA have no further comment to make and request the Board uphold their determination.

8.0 **Assessment**

- 8.1. The site has is zoned Metrolink Economic Corridor at the time of determined (Fingal Development Plan 2017-2023) and such zoning permits in principle residential development meeting the criteria under Section 635B(a).
- 8.2 The appellant argue that the zoning of the site is a strategic land use reserve and is not suitable for development until provision of Metrolink and is subject to a statutory objective requiring preparation of a Local Area Plan (LAP) under the 2023-2029 development and was previously subject to a requirement for preparation of masterplan under the previous 2017-2023 Development Plan. I would first note that this assessment relates to the development plan in place at the time of determination, Fingal Development Plan 2017-2023 and as stated above the zoning of the site provides for mixed use development including residential and falls within the scope of Section 635B(a). This site is in an area subject to an objective requiring preparation of a masterplan (PM14) and Objective Swords 27 outlines the list of masterplan (the site is within Seatown North 8.E). In this regard the requirement for a masterplan to be prepared is not included in the criteria for exclusion as set out under section 653B, as such I consider that the land complies with the criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended (as introduced by the Finance Act 2021) and this ground of appeal is dismissed.
- 8.2. Uisce Eireann have stated that the site is serviced/serviceable for water supply and that the area is not connected to the UE sewer network and that private sewer within the business park may already connect to the Irish Water network. The appellants in the appeal submission do not dispute the fact the site has reasonable access public

road infrastructure and services, and is not constrained by any contamination or presence of known archaeological or history remains.

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 location of the site on lands zoned ME-Metro Economic Corridor for mixed use development including residential falls within the scope of the criteria under 653B of the Taxes Consolidation Act 1997, as amended. The site falls within the scope of vacant or idle as required under section 653B (c)(ii).

The requirement for a masterplan to be prepared under the Fingal Development Plan 2017-2023 is not included in the criteria for exclusion as set out under section 353B of the Taxes Consolidation Act 1997, as amended. The land should, therefore, be retained on the map in accordance with section 653B(a) of the said Act.

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.

Colin McBride Planning Inspector

21st June 2023