

Inspector's Report ABP-316669-23

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	Junction of Rathbeale Road, Watery Lane, Swords, Co. Dublin
Planning Authority	Fingal County Council
Planning Authority Reg. Ref.	RZLT057/22
Appellant(s)	Robert Savage Limited
Inspector	Rachel Gleave O'Connor

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1.0 Site Location and Description

1.1. The subject site is located on the corner of Rathbeale road and Watery Lane in Swords. It is formed of a vacant plot of land at the end of two residential streets. Currently it is occupied by a single derelict former industrial shed, but is otherwise undeveloped and is in an overgrown condition. The site is 0.22ha in size and is not within the curtilage of a residential dwelling.

2.0 **Zoning and other provisions**

2.1. The site it is zoned RS – Residential, with a zone of Archaeological Notification running though the site, under the Fingal County Development Plan 2023-2029.

3.0 Planning History

3.1. F12A/0391 – On 22nd May 2013 An Appeal of the Local Authority Decision on the 12th February 2013, to Refuse Permission for Retention, was Refused by An Bord Pleanála.

4.0 **Submission to the Local Authority**

4.1. The appellant made a submission to the Local Authority seeking to have its land removed from the draft map. The submission stated that the developer has previously engaged with Fingal County Council with Section 247 pre-application discussions. The developer intends to facilitate the development of the subject lands, however the application of the RZLT to the lands in the interim period between receiving planning permission and delivering development would significantly compromise the viability of the site, to the extent wherein the proposed scheme would be untenable.

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.

6.0 The Appeal

6.1. Grounds of Appeal

- It is accepted that the land is zoned for a mixture of uses including residential.
- It is accepted that the site can be connected to public infrastructure and facilities.
- It is accepted that the land is not affected in terms of the physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of archaeological or historic remains was not disputed in the initial submission to Fingal County Council. However, the developer has previously engaged with Fingal County Council with Section 247 pre-planning regarding the submission lands. The lands adjoin a site under separate ownership who out client has previously contacted to discuss the development potential of combining both sites to produce a feasible residential development.
- It is accepted that the site meets the other qualifying criteria of Section 653B of the Taxes Consolidation Act.
- The appeal seeks the overturning of the decision of Fingal County Council on the basis of the developer intent to develop the lands. In the interim period the application of the RZLT to the lands, would significantly compromise the viability of the site, to the extent wherein the proposed scheme would be untenable.

7.0 Assessment

7.1. The appeal grounds accept that no exclusions apply to the subject lands that would warrant its removal from the map. The appeal grounds specifically state that there is no sufficient considerations with respect to contamination or archaeology that would warrant removal of the site from the map. The fact that the developer 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, nor does the question of viability as a consequence of the application of the RZLT to the lands.

8.0 **Recommendation**

8.1. I recommend that the Board confirm the determination of the local authority and direct the local authority to include the site 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 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered in scope for the purposes of the RZLT map.

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.

Rachel Gleave O'Connor Senior Planning Inspector

25th May 2023