



An
Bord
Pleanála

Inspector's Report ABP-316805-23

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

Centre Park Road, Cork, Co. Cork.
T12 KF6A

Planning Authority

Cork City Council

Planning Authority Reg. Ref.

CRK-RZLT-80

Appellant(s)

Tiz Now Ltd.

Inspector

Rachel Gleave O'Connor

1.0 Site Location and Description

- 1.1. The site is located to the south east of Centre Park Road and north west of Monahan Road. The area is characterised by industrial type land and uses, with residential estates present in the wider area to the south.

2.0 Zoning and other provisions

- 2.1. The site is zoned ZO 2 'New Residential Neighbourhoods' under the Cork City Development Plan 2022-2028.

3.0 Planning History

- 3.1. Reg. Ref. ABP-313142-22 – Strategic Housing Development (SHD) Planning Permission GRANTED for demolition of existing structures on site and construction of 190 no. apartments, creche and associated site works. 14/07/2022

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. It stated that:
- The owner should not be burdened by the tax which would prevent rather than encourage activation of land.
 - The site is not serviced.
 - While the site can be serviced for the purposes of the planning Acts, the site is not currently serviced for the purposes of the RZLT.
 - The site is not serviced with a sufficient water supply connection.
 - The physical condition of the site precludes the provision of dwellings. While there are plans to control and resolve such deficiency, this is irrelevant.
 - Contaminated lands – the subject site contains contaminated materials which would require significant time and cost borne by the developer to remediate the site to a state which is fit for provision of residential use. Report from Engineers attached.

- Presence of invasive species – The removal and management of same will require significant time and cost borne by the development. Report from consultants attached.
- Consultant report on invasive species identifies two third-schedule species Japanese Knotweed and Giant knotweed on the subject site. Report relates to the SHD application on the site.
- Consultant report on land contamination remedial strategy relating to SHD application on the site.

5.0 Determination by the Local Authority

5.1. The local authority provided an evaluation of the site with reference to the RZLT Guidelines, confirming the following:

- The land is included in the Cork City Development Plan 2022-2028, in accordance with Section 10(2)(a) of the Act of 2000 and is further zoned (i) solely or primarily for residential use, or (ii) for a mixture of uses, including residential use.
- These lands satisfy section 653B(b) of Act, in that it is reasonable to consider that the land may have access, or be connected, to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage, water supply, necessary for dwellings to be developed and with sufficient service capacity available for such development.
- Response from Uisce Éireann:
 - A water main exists on the public road in close proximity to the site. Available GIS data indicates that the watermain is accessible 10m away into the Centre Park Road. Capital Upgrades may be required to cater for the entire development.
 - A sewer exists on the public road in close proximity to the site. Available GIS indicates that the sewer is accessible 10m away into the Centre Park Road. Capital Upgrades may be required to cater for the entire development.

6.0 The Appeal

6.1. Grounds of Appeal

- The grounds of appeal repeat the submission (and enclosed consultant reports) submitted to the Local Authority as summarised in section 4 above.

7.0 Assessment

- 7.1. The appellant states that the imposition of the tax would burden the landowner and prevent the site being bought forward for housing contrary to the purposes of the legislation. The RZLT Guidelines state on page 16, that matters unrelated to the criteria identified in section 653B such as finance or personal circumstances are not matters to be taken into account.
- 7.2. The appellant states that the site is not serviced. The subject site has frontage onto both Centre Park Road and Monahan Road, as well as Marquee Road, providing opportunity for vehicular access to the site. These roads also have pedestrian footpaths, allowing connection to the wider pedestrian network. Connection to other utilities can also be achieved via these publicly controlled roads which the site adjoins. Uisce Éireann confirms that both watermain and sewer networks are accessible to the site, via the public road, approximately 10m away. The RZLT Guidelines confirm on page 8 that “A need for network upgrades is not considered to exclude lands, where sufficient treatment capacity is confirmed to exist” and no constraint with regard to capacity has been identified.
- 7.3. The appellant points to physical constraints over the land, namely the presence of invasive species and land contamination. These features are not so significant that they would preclude development of the land, which is the necessary consideration under the Taxes Consolidation Act 1997 as amended (section 653B(c)). The presence of invasive species and the extent of land contamination at the site can be resolved through the Development Management Process as illustrated in the reports submitted as part of the appeal.
- 7.4. I am satisfied that the site can therefore be considered in scope for inclusion on the RZLT map.

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 the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site should remain on 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

12 September 2023