



An
Bord
Pleanála

Inspector's Report

ABP-316813-23

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	Lands at Dulla Road, Cashel, Co. Tipperary
Planning Authority	Tipperary County Council
Planning Authority Reg. Ref.	RZLT032
Appellant(s)	KiNat Developments Ltd.
Inspector	Frank O'Donnell

Contents

1.0 Site Location and Description	3
2.0 Zoning and other provisions	3
3.0 Planning History.....	3
4.0 Submission to the Local Authority.....	4
5.0 Determination by the Local Authority	5
6.0 The Appeal	5
7.0 Assessment.....	5
8.0 Recommendation.....	6
9.0 Reasons and Considerations.....	6

1.0 Site Location and Description

- 1.1. The subject site is located to the east of the centre of Cashel and comprises of an unfinished housing development 'The Steeples'. The site is located on the southern side of the R691 Regional Road (Dualla Road) and has a stated site area of 4.51 hectares.

2.0 Zoning and other provisions

- 2.1. The subject site is zoned 'Existing Residential' in the Cashel & Environs Development Plan 2009 to 2015. The Tipperary County Development Plan 2022 to 2028 came into effect on 22/08/2022. As per Section 4.2.1 of the Tipperary County Development Plan, the following is stated in relation to the status of Town Development Plans:

4.2.1 Town Plans:

The settlement strategy has identified 12 towns in Tipperary. Town Development Plans are currently in place for seven of these towns, with two towns subject to LAPs. As stated in the Core Strategy, the current Town Development Plans and LAPs will remain applicable until they are replaced with LAPs, in accordance with the framework and timeline as set out in Table 4.2.'

- 2.2. The Cashel and Environs Development Plan, 2009 to 2015 (as extended), is one of several town development plans identified in Table 4.2 and is therefore still in effect.

3.0 Planning History

- 3.1. Planning history for adjacent area:
- 3.2. PA Reg. Ref. 05571011 (Appeal Ref. No. PL45.215087): Aidan Farrell & Charles O'Reilly Hyland. Permission for Construction of 10 No. Two storey semi-detached houses, single storey creche facility and associated works. Permission was GRANTED on 10/03/2006 subject 41 no. conditions. An appeal to An Bord Pleanála was Withdrawn on 28/02/2006.
- 3.3. PA Reg. Ref. 05296 (Appeal Ref. No. PL23.215081): Aidan Farrell & Charles O'Reilly Hyland. Permission for construction of a housing development consisting of 7 no. detached two-storey houses, 94 no. semi-detached two-storey houses, 47 no. two-

storey town houses, 16 no. sheltered semi-detached single-storey units, single-storey creche facility and all associated works. Permission was GRANTED on 08/03/2006 subject to 50 no. conditions. An appeal to An Bord Pleanála was Withdrawn on 28/02/2006.

- 3.4. PA Reg. Ref. 05571011: Aidan Farrell & Charles O'Reilly Hyland. Permission for Construction of 10 No. Two storey semi-detached houses, single storey creche facility, road works, footpaths, public open space, all associated ancillary accommodation, site works, complete with new access onto public roadway, construction of a roundabout onto existing public road. Permission was GRANTED subject 41 no. conditions. An appeal to An Bord Pleanála was Withdrawn (See Appeal Ref. No. PL45215087).

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 submission states that the Appellant has recently acquired the site, which includes a partially completed development. The Appellant intends to progress a planning application and complete the development in so far as is practicable.
- 4.3. The Appellant states that in considering the submission therefore, it is important to point out that the purpose of the RZLT legislation, according to a statement made by An Taoiseach, Micheal Martin on December 13th 2022, is to:

- *'deal with hoarding in respect of planning permissions'.*

The Appellant refers to additional commentary from other members of the Cabinet, including the Minister of State at the Department of Housing, Local Government and Heritage, Peter Burke, who is stated to have recently indicated that the purpose of the Residential Zoned Land Tax is to:

- *'increase housing supply by encouraging the activation of development on lands which are suitably zoned and appropriately serviced. (30th November 2022).'*

The Appellant states that the tax as such is to be used as a penalising tool to target speculators and landowners who are hoarding land, which is suitable for the construction of residential development.

- 4.4. Additionally, while our client recognises that the purpose of the legislation is to activate sites that are zoned residential but remain either undeveloped or partially undeveloped, they do not believe it is within the spirit of the legislation to penalise developers who are active in their pursuit to engage with the planning system.
- 4.5. Moreover, our client is active on multiple locations across Cork, Kildare, Kerry and other locations, and is determined to continue developing residential dwellings in the midst of the ongoing housing crisis. It is on this basis that this submission requests the omission of these lands from the RZLT map.

5.0 Determination by the Local Authority

- 5.1. The land is zoned 'Existing Residential' and comprises of residual lands from an unfinished housing estate. The land appears to be fully serviceable. It is reasonable to consider that the land has access, or be connected, to services and is therefore in-scope for the RZLT pursuant to Section 653B of the Finance Act 2021.
- 5.2. 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

- Our client has only recently acquired these lands and is intent on progressing with a planning application to ensure that these lands are developed for residential development. As such we contend that it is not within the spirit of the legislation to penalise those who have only recently acquired zoned lands who are doing their utmost to progress to deliver housing.

7.0 Assessment

- 7.1. The comments raised in the appeal are noted. It is stated in the appeal that the appellant has only recently acquired these lands.
- 7.2. The Local Authority has outlined in its report why it has determined that the site is in scope for inclusion on the RZLT maps. The subject site is zoned 'Existing Residential'

which allows for residential development. Permission was previously Granted for a significant number of residential units on the subject lands.

- 7.3. There are no issues raised which relate to criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended.
- 7.4. No issue in relation to vehicular access to the site have been raised as an issue of concern. The area is served by water supply and foul drainage and there is no reason as to why this site cannot be suitably serviced.
- 7.5. No issues in relation to contamination or archaeological remains that may be on site have been raised as an issue of concern.
- 7.6. I therefore consider that the site, should remain for inclusion on the Residential Land Tax Maps as the site zoning allows for residential development and there are no known restrictions on the development of these lands.

8.0 Conclusion

- 8.1. I am satisfied that having regard to the nature/ location of the site and the planning history that relates to this site, that these lands can be suitably developed for residential development. 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 criteria 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 RZLT032 (Parcel ID TYLA00003976), 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. 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

10th July 2023