



An
Bord
Pleanála

Inspector's Report

ABP-316865-23

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| 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 | Kilmoney, Carrigaline, Co. Cork |
| Planning Authority | Cork County Council |
| Planning Authority Reg. Ref. | DRZLT473219597 |
| Appellant(s) | Donal Spillane |
| Inspector | Rachel Gleave O'Connor |

1.0 Site Location and Description

- 1.1. The subject site is situated to the south of the Wheatfields residential estate, west of the R611 and with frontage onto that road. To the south and east of the site there is agricultural lands. The site itself is in use for agricultural/greenfield in character. Lands to the west and north are in the same ownership (refer to associated appeals 316867-23 and 316865-23).

2.0 Zoning and other provisions

- 2.1. The site is zoned 'Residential' Parcel 'CL-R-07' Carrigaline under the Cork County Development Plan 2022-2028.

3.0 Planning History

- 3.1. No records of any relevant planning history.

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 land is not serviced, with reference to Irish Water.

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:
- Uisce Éireann confirms that water supply exists on the public road accessible 15m away via the R611 and sewer are available within close proximity of the site accessible 103m away via the R611.

6.0 The Appeal

- 6.1. **Grounds of Appeal**

- This land is serviced by a 50mm water pipe which was installed by the landowner over 40 years ago as part of a group water scheme and is inadequate to service 40 odd houses.
- There is no foul or storm water services available in the vicinity of this land.
- Part of this land is occupied by a commercial building.
- Parts of this land suffer from flooding.

7.0 Local Authority Response

- Cork County Council has had full regard to infrastructure capacities.
- UÉ confirmed connections proximate to the site.
- The zoning objective is inclusive of the greenfield site and existing structure. It was not identified by the landowner that the existing structure was a commercial property in their original submission. If it can be adequately demonstrated that the existing structure is an authorised commercial property, then Cork County Council would have no objection to its removal in the final RZLT map.
- The site meets criteria for inclusion on the RZLT map.

8.0 Assessment

- 8.1. Uisce Éireann have confirmed that connection to both water mains and wastewater can be facilitated via the public road which the subject site fronts onto. I note the appellant's reference to the need network upgrades, however 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. The site can connect to existing road and pedestrian infrastructure via the R611.
- 8.2. With regards to any existing commercial operation on the site, I note the Local Authority's response in this regard. The Taxes Consolidation Act 1997 as amended by the Finance Act 2021, includes in section 653B the criteria for inclusion in the map. This states that it is applicable to lands zoned '(a) (i) solely or primarily for

residential use, or (ii) for a mixture of uses, including residential use' but not land '(c) (ii) that is referred to in paragraph (a)(ii) unless it is reasonable to consider that the land is vacant or idle.' The land is zoned primarily for residential use, and not for mixed use, and therefore the exemption under part (c)(ii) does not apply.

8.3. With respect to flooding, the site is not recorded as being at risk on the OPW website, in any case ensuring appropriate surface water drainage can be managed through the development management process.

8.4. As such, the site is in-scope for inclusion on the RZLT map.

9.0 Recommendation

9.1. I recommend that the Board confirm the determination of the local authority and direct the local authority to include the site on the map.

10.0 Reasons and Considerations

10.1. 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

06 September 2023