



An
Bord
Pleanála

Inspector's Report

ABP-316882-23

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	Dwelling and Backland on Southside of R640, Cahir, Co. Tipperary
Local Authority	Tipperary County Council
Local Authority Reg. Ref.	RZLT065
Appellant(s)	Michael Keating
Inspector	Frank O'Donnell

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1.0 Site Location and Description

- 1.1. The subject site is located on the southern side of the R640 Regional Road, c. 590 metres to the north-east of the centre of Cahir. The site is surrounded by established residential development to the immediate east and west. The site has a stated site area of c. 0.7 hectares. The site is located within the 50 kph speed limit.
- 1.2. It should be noted that there are 2 no. separate concurrent RZLT Appeals pertaining to 2 no. sites within proximity to the subject site, as follows:
 - Local Authority Ref. RZLT071 and An Bord Pleanála Case Ref. No. VY92.316885, relating to lands on the opposite side/ north of the R640 Regional Road.
 - Local Authority Ref. RZLT048 and An Bord Pleanála Case Ref. No. VY92.316896, relating to lands on the adjacent site to the immediate north-west of the subject site.

2.0 Zoning and other provisions

- 2.1. The subject site is zoned 'Existing Residential' in the Cahir Local Area Plan, 2021.

3.0 Planning History

- 3.1. Planning History for the subject site (Backland Site)
- 3.2. 2260327: Alissa Keating. Permission for a dwelling, garage, entrance & all associated site works. Access via roadway to the east. Permission was GRANTED on 20/09/2022 subject to 10 no. conditions.
- 3.3. Planning History on the subject site (Existing Dwelling)
- 3.4. P3661: Joseph Supple. Permission for the erection of a bungalow. Permission was GRANTED on 17/09/1968.

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 Appellant states that part of dwelling site on which Local Property Tax is being paid.

5.0 Determination by the Local Authority

- 5.1. It has been determined that the site in question fulfils the qualifying criteria set out in Part 22A of the Taxes Consolidation Act 1997 (as introduced by the Finance Act 2021) and the 2022 Section 28 Ministerial guidelines 'Residential Zoned Land Tax – Guidelines for Planning Authorities' for inclusion on the RZLT map.
- 5.2. The lands is zoned solely or primarily for residential use with access to all services, and therefore must remain on the RZLT Final map. Note that the existing residential property on the land will not be subject to the RZLT if liable to Local Property Tax. The extent of ground which is considered to form part of the residential property or properties is not a matter for consideration by the Local Authority. This is a matter for disclosure by the landowner to the Revenue Commissioners.
- 5.3. 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

- The land proposed to be included within scope is part of the land associated with a dwelling on which Local Property Tax is being paid. It is an integral part of the dwelling, and the land has been used for both the keeping of horses/ponies and as a play area for children over the years.

7.0 Assessment

- 7.1. The comments raised in the appeal are noted.
- 7.2. The Grounds of Appeal do not relate to any of the relevant qualifying criteria set out in Section 653B of the Act.
- 7.3. The presence of a dwelling house on the map is not a relevant point of exclusion under Section 653B. Similarly, liability for tax is not a relevant consideration.

8.0 Conclusion

- 8.1. 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 criterion 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 RZLT065, meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended. There are no matters raised in the Grounds of Appeal that warrant exclusion from the map.
- 10.2. The Grounds of Appeal do not support a different conclusion in relation to this matter.
- 10.3. 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
14th July 2023