

Inspector's Report ABP-316891-23

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 Botany Weaving Mill, Emerald Square,

Dublin 8

Planning Authority Dublin City Council

Planning Authority Reg. Ref. RZLT-000032

Appellant(s) Botany Weaving Mill Ltd.

Inspector Paul O'Brien

1.0 Site Location and Description

- 1.1. The subject site contains an irregular shaped area of land located to the north west of Cork Street, Dublin 8. The subject site consists mostly of a covered warehouse/ light industrial unit with a modest area of open car parking located towards the northern corner of the site and a separate car park to the south west corner adjacent to Emerald Square. A narrow laneway is located to the north of the site providing pedestrian access to Morning Star Road, but it can be used to access the side of the site. Access to the site can be from Morning Star Road to the north and Emerald Square to the south west.
- 1.2. The lands to the north, west and south of the site are in residential use. The surrounding area has undergone much redevelopment with the completion of the Cork Street road improvement scheme.

2.0 **Zoning and Other Provisions**

- 2.1. The front of the site is zoned Z4 Key Urban Villages/ Urban Villages and the rest of the site is located on lands zoned Z1 – Sustainable Residential Neighbourhoods in the Dublin City Development Plan 2022 – 2028. Z4 permissible uses include Residential.
- 2.2. The site is within an area designated as an Area of Archaeological Constraint and a Zone of Archaeological Interest in relation to DU018-020 Historic City and 018-04301. These designations do not preclude the development of this site.

3.0 Planning History

3.1. There are no recent, relevant, valid applications on this site.

4.0 Submission to the Local Authority

4.1. The appellant made a submission to the Local Authority seeking to have their lands removed from the draft map on the basis that they operate a business from this site, the manufacture of aircraft seat fabrics and carpets.

5.0 **Determination by the Local Authority**

5.1. The Local Authority determined that part of the site was in scope. The site is zoned for residential development, they have access to necessary public services and the business in operation from here does not serve the local population.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- The business is important to the local community and has operated in the area since 1934. The business serves the airline industry.
- The business did not seek the residential zoning of this land. The land was
 zoned for services, small scale manufacturing and distribution in the 1991 Dublin
 City Development Plan, enterprise and employment in the 1999 plan and similar
 in the 2005 development plan. The current zoning/ similar zoning was
 designated under the 2011 Dublin City Development Plan.
- The lands are not vacant/ idle. Rates are paid on these lands.
- The site is not suitable for residential development due to the presence of the River Poddle under the site.
- A large sewer is located within the car park of the site.

6.2. Planning Authority Response

No further comment.

7.0 Assessment

7.1. The comments raised in the appeal are noted. The site is zoned partially for residential use and partially for a mixed use under Key Urban Villages/ Urban Villages. The Planning Authority determined that the entire site remain on the RZLT maps.

- 7.2. The primary issue raised in the appeal refers to the business in operation on this site. The exemptions do not appear to apply to this site as the premises cannot be said to be providing services to residents of adjacent residential areas. I accept that the business provides an important function in employment creation and training but the criteria under Section (i) refer to a business that is not unauthorised, is in use, a trade/ profession is being carried on, is liable for commercial rates, and it is reasonable to consider it provides services to residents of adjacent residential areas. The appeal demonstrates full compliance with all these points except the last one as it cannot be definitively stated that it provides services to residents of adjacent residential areas. The business primarily serves the airline industry, which is not based here and therefore the primary benefit is in terms of employment.
- 7.3. The other issues raised in the appeal are noted, relating to restrictions on the development potential of the site, these are not sufficient to remove the address from the maps.
- 7.4. I therefore consider that the site, should remain for inclusion on the Residential Land
 Tax Maps as the site is suitably zoned for residential development and there is no
 reason as to why development cannot take place here.

8.0 **Recommendation**

8.1. I recommend that the board confirm the determination of the Local Authority and that the indicated site be retained on the map.

9.0 Reasons and Considerations

- 9.1. The appellant requested that their site be removed from the map due to the fact that there is a fully functioning/ rate paying business operating from this premises and they provide an important service to the local community through employment. However, the premises/ operating business has not adequately demonstrated that the business provides services to residents of adjacent areas. There is no doubt that the business has an important role in this community, but its primary business is not related to the immediate area.
- 9.2. 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.

I confirm that the report represents my profession planning assessment, judgment and opinion on the matter assigned to me and that no person has influenced or tried to influence, directly or indirectly, the exercise of my professional judgment in an improper or inappropriate way.

Paul O'Brien
Planning Inspector

22nd June 2023