



An  
Bord  
Pleanála

## Inspector's Report ABP-316937-23

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<b>Type of Appeal</b>	Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax
<b>Location</b>	14 – 16 Thomas Street, Dublin 8.
<b>Planning Authority</b>	Dublin City Council
<b>Planning Authority Reg. Ref.</b>	RZLT-000030
<b>Appellant(s)</b>	Gabriela Miralha de Silveria
<b>Inspector</b>	Paul O'Brien

## **1.0 Site Location and Description**

- 1.1. The subject site contains nos. 14 – 16 Thomas Street and which extends to the rear onto the north of Rainsford Street; access is also available from Rainsford Street. The site is part of a larger landholding that the applicant owns and includes 17 to 23 Thomas Street and lands to the rear of the street.
- 1.2. The Buildings that formed unit Nos. 14 and 16 are demolished and this part of the site is vacant and cleared. The rear part of the site contains a warehouse unit. A door with a keypad allows for access from Thomas Street.

## **2.0 Zoning and Other Provisions**

- 2.1. The site is located on lands zoned Z5 – City Centre in the Dublin City Development Plan 2022 – 2028. This zoning allows for a range of uses including residential development.
- 2.2. Nos. 14 -16 Thomas Street are located within a Conservation Area. The site is located within a zone of archaeological potential for Recorded Monument DU018-020 and is close to DU018-020100 – a watermill site. The location of the site within this zone of archaeological potential does not prevent development on this site. The site is also located within a Strategic Development and Regeneration Area, no. 15 – Liberties and Newmarket Square.

## **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 lands are owned by the Digital Hub Development Agency, which is proposed to be dissolved and the lands will be transferred to the Land Development Agency (LDA). The subject site is in used by client companies of the Digital Hub Development Agency and is not therefore vacant.

## **5.0 Determination by the Local Authority**

- 5.1. The Local Authority determined that part of the site was in scope. The lands are suitably zoned for mixed uses that would allow for residential development. The lands are serviced and are vacant/ idle.

## **6.0 The Appeal**

### **6.1. Grounds of Appeal**

The following points were made in support of the appeal:

- The lands are owned by the Digital Hub Development Agency. This agency is due to be dissolved and the lands to be transferred to the Land Development Agency (LDA).
- The property is used by members of the Agency in the design, manufacture and the storage of products and the site cannot therefore be considered to be vacant or idle.

### **6.2. Planning Authority Response**

- No further comment.

## **7.0 Assessment**

- 7.1. The comments raised in the appeal are noted. The appeal is on the basis that the lands are owned by the Digital Hub Development Agency and the lands will be transferred to the Land Development Agency, allowing for the comprehensive development of these lands, and lands on adjoining sites. In addition, the building on site is in use by members of the agency and cannot be considered therefore to be vacant.
- 7.2. The site is located in an established urban area, and which is fully serviced in terms of water supply, drainage, electricity, public transport etc. The site zoning allows for residential use but also for a range of other uses such as:

'creative, artistic, recreational building and uses, cultural/recreational building and uses, cultural, enterprise centre, industry (light), live-work units, media-associated uses'. The Planning Authority have reported that the building on site is not in use, though it may provide for some storage use.

- 7.3. Large parts of the site are undeveloped and are idle and the warehouse on site may not be in active use. It is therefore considered that the site is vacant and idle.
- 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 the landowner is to be dissolved with the lands transferred to the Land Development Agency, and that the unit on site is in use.
- 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.

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Paul O'Brien  
Planning Inspector

15<sup>th</sup> June 2023