



An
Bord
Pleanála

Inspector's Report

ABP-316942-23

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	Fairy Hill Farm, Old Barrack Road, Rush, Co. Dublin
Planning Authority	Fingal County Council
Planning Authority Reg. Ref.	RZLT115/22
Appellant(s)	Alan Harford
Inspector	Rachel Gleave O'Connor

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1.0 Site Location and Description

- 1.1. The site is located to the west of Old Barrack Road. To the north and south are agricultural fields and uses, while to the east and west there are residential dwellings. (Land parcel ID FL0000001992).

2.0 Zoning and other provisions

- 2.1. The site is zoned RS – Residential and within the defined Development Boundary for Rush under the Fingal County Development Plan 2023-2029.

3.0 Planning History

- 3.1. No records of any relevant planning history. Two previous planning permissions in 1999 and 2014 construction of agricultural buildings (ref.F99/0568 & F16A/0309).

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. The submission stated that the field is of great importance, as it takes in the yard for the farm (Fairy Hill Farm), and is used to park and maintain the farm machinery and tractors, as well as housing a glasshouse which is a major factor in the farms income.
- 4.2. Field is in active use and being farmed by a 4th generation, with additional generations working the land.
- 4.3. If the land is liable for the tax it will put the farm in great stress and lead to unviability of the company, jeopardising the loss of 10 full time jobs and several part time jobs of local people.

5.0 Determination by the Local Authority

- 5.1. The local authority stated that land for agricultural or horticultural purposes are not considered to be exempt from scope as they are not subject to rates.

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**

- The land is used as a farming family business (evidence included in the appeal). The land is of importance for the storing of farm machinery and housing a glasshouse.
- Farmed by a 4th generation farmer and his children and has been in farming use for the last 50 years.
- Not in a financial position to pay the tax from the farming income and could negatively impact the sustainability of the farm.
- Wish to retain the zoning to enable reassessment of vitality of keeping the land in agricultural use.

7.0 **Assessment**

7.1. The appeal grounds do not raise any exclusions that would apply to the subject lands and warrant its removal from the map, with reference to the Taxes Consolidation Act 1997 as amended and the RZLT Guidelines. The fact that the lands are in active and established agricultural use does not qualify for omitting the lands from the map under section 653B, nor does the question of viability as a consequence of the application of the RZLT to the lands.

8.0 **Recommendation**

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

9.0 **Reasons and Considerations**

9.1. 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 section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered in scope for the purposes of 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

6 June 2023