



An  
Bord  
Pleanála

## Inspector's Report ABP-316956-23

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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>	19 - 21 Thomas Street, Dublin 8.
<b>Planning Authority</b>	Dublin City Council
<b>Planning Authority Reg. Ref.</b>	RZLT-000030-B
<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. 19 - 21 Thomas Street. The site is part of a larger landholding that the applicant owns and includes 14 to 23 Thomas Street and lands to the rear of Thomas Street, some extending to Rainsford Street.
- 1.2. Nos. 20 - 21 are three storey units, and no. 19 is a four-storey building located on the southern side of the street. The ground floor, former retail/ commercial units are boarded up and not in use and the upper floors are vacant.

## **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. The site is also located within a Strategic Development and Regeneration Area, no. 15 – Liberties and Newmarket Square.
- 2.2. No. 19 is a protected structure and Nos. 19 - 21 Thomas Street are located within an Architectural Conservation Area (ACA). 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.

## **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 site demonstrates that it meets the criteria for exclusion from the Maps as set out in Section 653B(ii) of the 1997 Act as the lands cannot be developed.

## 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 Digital Hub Development Agency are unable to develop the lands.

### 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.

- 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. The site is vacant and the details provided by Dublin City Council demonstrate this. The landowner has provided any evidence that any of these units are occupied or that a business is operated from these. 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 current landowner is unable to develop the lands.

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 professional 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