

Inspector's Report ABP-316957-23

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 17 - 18 Thomas Street, Dublin 8.

Planning Authority Dublin City Council

Planning Authority Reg. Ref. RZLT-000030-A

Appellant(s) Gabriela Miralha de Silveria

Inspector Paul O'Brien

1.0 Site Location and Description

- 1.1. The subject site contains nos. 17 and 18 Thomas Street and which are located on the southern side of the 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. These units contain three storey buildings with the former ground floor retail/ commercial units boarded up and the upper floors appear to be vacant, with windows boarded up. The submission from the landowner states that the properties were formerly in use as a public house.

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. The site adjoins No. 19 Thomas Street which is a protected structure and the units are located within an Architectural 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.

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 Digital Hub Development Agency are unable to develop these lands.
- 4.2. Commercial rates continue to be paid on these properties.

5.0 **Determination by the Local Authority**

5.1. The Local Authority determined that the site was in scope. The lands are suitably zoned for mixed uses that would allow for residential development. The buildings on site are vacant/ idle, are boarded up and are not required for a trade or profession on or adjacent to the site.

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.
- 7.3. The buildings were previously in use as a public house, but this use has ceased, and the ground floor/ part of the upper floor windows are boarded up/ secured against access. 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. The site is vacant with the units boarded up from access.
- 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

15th June 2023