



An
Bord
Pleanála

Inspector's Report ABP-316971-23

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 Map
Location	To the rear of 11b – 13a Prussia Street, Dublin 7
Planning Authority	Dublin City Council
Planning Authority Reg. Ref.	RZLT-000133
Appellant(s)	Fingal Place Partnership
Inspector	John Duffy

1.0 Site Location and Description

- 1.1. The subject site which is located to the rear of 11 – 13 Prussia Street, Dublin 1 contains a large office building and associated yard, which accommodates an established engineering consultancy. The site adjoins the TU Grangegorman Campus to the east.
- 1.2. The subject site comprises part of Land Parcel ID DCC000001562 on the draft RZLT map.

2.0 Zoning and Other Provisions

- 2.1. The subject site is zoned Z1 – ‘Sustainable Residential Neighbourhoods’ in the Dublin City Development Plan 2022 – 2028, which seeks to protect, provide and improve residential amenities.
- 2.2. The site is located within the Strategic Development and Regeneration Area (SDRA) 8 (Grangegorman / Broadstone).
- 2.3. The site is located within area RMP DU018-020 Historic City. Having regard to the brownfield nature of the lands and its planning history, it is considered the site is not affected by issues to a sufficient extent which would preclude the provision of houses, including contamination or the presence of known archaeological or historic remains.
- 2.4. The site is not located within an Architectural Conservation Area (ACA).

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 the office/warehouse building is not vacant or idle, that the property is a commercial premises liable for commercial rates and that as such the property satisfies the criteria for exclusion from the RZLT.

5.0 Determination by the Local Authority

5.1. The Local Authority determined that the site was in scope. The brownfield site is zoned for residential development, has access, or can be connected to public infrastructure and facilities as evidenced by its location in the inner city. Furthermore, the lands do not qualify for an exemption under section 653B (c) (i) of the Taxes Consolidation Act 1997, as amended, given that the use on the lands is unauthorised and it is reasonable to consider that the existing office use does not provide services to residents of adjacent residential areas.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- The building is not vacant or idle. It is a commercial premises, liable for commercial rates which are paid annually.
- The site accommodates a premises in office use, leased to a firm of consulting engineers and occupied in excess of 15 years.
- The firm has become an integral part of the local community over the last 25 years and provide employment, internships and support to the local community. They also provide services to facilitate the development of student accommodation in the area.
- Buildings have existed on the site for at least 200 years and there is no indication the premises were ever used for residential purposes. Details of previous ownership and uses on the site are provided.
- A submission from the firm occupying the premises, OCSC Consulting Engineers, is appended to the appeal submission and supports the appeal.
- The submission confirms the practice has operated at Prussia Street for 25 years and that the firm are embedded in the local community and have on-going engagement with TUD Grangegorman, local schools and other bodies.

6.2. **Planning Authority Response**

- No response on file.

7.0 **Assessment**

- 7.1. The comments raised in the appeal submission are noted. The site identified for inclusion on the RZLT map is zoned for residential use and the Planning Authority determined that the site remain on the RZLT map.
- 7.2. The site is within the inner city with services available and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes.
- 7.3. The Taxes Consolidation Act 1997 as amended by the Finance Act 2021, includes in section 653B the criteria for inclusion in the map. This states that it is applicable to lands zoned '(a) (i) solely or primarily for residential use, or (ii) for a mixture of uses, including residential use' but not land '(c) (ii) that is referred to in paragraph (a)(ii) unless it is reasonable to consider that the land is vacant or idle.' The land is zoned primarily for residential use, and not for mixed use, and therefore the exemption under part (c)(ii) does not apply.
- 7.4. While the business is liable for commercial rates, I am not convinced that it provides services to residents of adjacent residential areas. I do accept that linkages with the local community are likely to have developed over time.
- 7.5. From a review of the planning history of the site, the Local Planning Authority has indicated that the current office use on the site is unauthorised which, I note has not been challenged by the appellant. As such, it is apparent that the site does not qualify for an exemption under section 653B (c) (i) of the Taxes Consolidation Act 1997, as amended.
- 7.6. I therefore consider that the site should remain for inclusion on the Residential Land Tax Map as the site is suitably zoned for residential development.

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 on the basis that the lands are not vacant or idle, the premises is in office use and is liable for commercial rates, and the business provides support, internships and employment to the local community.
- 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 criteria 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.

John Duffy
Planning Inspector

7th September 2023