



An  
Bord  
Pleanála

## Inspector's Report ABP-316987-23.

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**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**

Car park located in Rutland Place, Dublin1 (located between No. 12 and 14 Rutland Place, Dublin 1).

**Local Authority**

Dublin City Council.

**Local Authority Reg. Ref.**

RZLT 000139.

**Appellant**

Cassidys Hotel Ltd.

**Inspector**

Dáire McDevitt

## **1.0 Site Description**

The lands subject to this appeal, identified as RZLT 000139 (Parcel ID DCC000001639), are located on Rutland Place to the rear of No. 13 North Great George's Street but separated from this property. The lands are in use as a carpark (7 spaces) associated with Cassidys Hotel.

There is a concurrent RZLT appeal for the same Parcel ID DCC000001639 by Cassidys Hotel Ltd under ABP 316983-23 relating to part of ground floor at No. 5 Rutland Place, Dublin 1.

## **2.0 Zoning**

The lands are zoned Z1 Sustainable Residential Neighbourhoods with a stated objective 'to protect, provide and improve residential amenities'.

The lands area located within the Zone of Archaeological Constraint for the Recorded Monument DU18-020 historic city.

## **3.0 Planning History**

None stated.

## **4.0 Submission to the Local Authority**

The appellants made a submission to the local authority seeking to have their lands removed from the draft map on the basis that the lands are used as an overflow car park for Cassidy's Hotel which is an authorised rate paying business which provide local services.

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

The local authority determined that the site should be included on the final map on the basis that the site constitutes land satisfying the relevant criteria set out in in Section 653B of the Act.

Reason:

The lands:

- Are zoned for solely or primarily for residential use.
- Have access, or can be connected, to public infrastructure and facilities, with sufficient service capacity, as evidence by their city centre location/uses on the land.
- Satisfy section 653B (c )(i) of the TC Act as amend as they include/comprise a premises in use by a trade or profession (car park hotel) which provides a service to the existing or future residential community, which is liable to commercial rates, but which does not have the benefit of formal planning permission.
- Meet the other qualifying criteria section 653B of the TC Act as amended.

## **6.0 The Appeal**

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

The grounds of appeal are summarised as follows:

- The site is used as an overflow car park for Cassidy Hotel and is subject to commercial rates.
- The lands were purchased in 1995 and was in use as a carpark associated with offices at the time.
- It is submitted that the appellant understand that the site has been used as a commercial car park for an extended period and potentially commenced as such pre 1<sup>st</sup> October 1964.
- Commercial rates have been paid in respect of the use of the lands as a hotel overflow carpark since 1996.
- The use of the lands as an overflow carpark was confirmed in 2013 when DCC Valuation Office inspected the site.

## 7.0 Assessment

Section 653B of the Taxes Consolidation Act 1997 as amended, sets out the criteria for inclusion in the map, and states that the first consideration for inclusion in the map is land which in subsection (a) 'is included in a development plan' or 'local area plan' zoned solely or primarily for residential use, or for a mixture of uses including residential. The appeal lands are zoned Z1 and therefore within scope of section 653B(a).

With respect to the use of lands as an overflow car park associated with Cassidy's Hotel. The planning authority in the Submission Assessment noted that this carpark does not have the benefit of planning permission and concluded that the site is vacant/idle and therefore within scope of RZLT.

With regard to the use of the lands as an overflow carpark associated with Cassidy Hotel on Rutland Place. As noted on page 11 of the 2022 RZLT Guidelines that *'land which is zoned solely or primarily for residential use such as 'Residential' or 'New Residential', existing uses to be excluded from the scope of mapping for the tax measure must provide a service to the existing or future community, must be an authorised use, must be considered a premises in use by a trade or profession and must be liable to commercial rates'*. The appellants have submitted that the lands were purchased in 1995 and were in use as a carpark associated with offices at the time. And are in use as an overflow carpark which is integral to the operation of Cassidy's. It is submitted that the appellant understand that the site has been used as a commercial car park for an extended period and potentially commenced as such pre 1<sup>st</sup> October 1964. I note that no corresponding documentation has been submitted to support the pre-64 use. It is submitted that commercial rates have been paid in respect of the use of the lands as a hotel overflow carpark since 1996. The appellants have set out that the use of the lands as an overflow carpark was confirmed in 2013 when DCC Valuation Office inspected the site. The local authority determined that that lands were in scope as while the subject of commercial rates the use on does not have the benefit of formal planning permission. The Guidelines are clear in that they state that the use of the lands must be authorised, they do not refer to planning permission. In this instance while I acknowledge that the use is the subject of commercial rates and may be used as an overflow carpark for Cassidy's

Hotel based on the information provided in the submission I have no evidence that the use is authorised. Therefore the lands are considered in scope as I am satisfied that the lands do not meet the criteria for exclusion set out in section 653B(c)(i) and the grounds of appeal should be dismissed.

Having regard to the foregoing I consider that the lands identified as RZLT 000139 (Parcel ID DCC000001639), meet the qualifying criteria set out in section 653B of the Taxes and consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

### **Conclusion**

The lands identified as RZLT 000139 (Parcel ID DCC000001639), are located on lands where residential use is a permissible use, with services available and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes. No evidence has been provided that the use of these lands is authorised. The lands are accessible and there is no reason why they cannot be developed in principle in accordance with the zoning objective – Z1 that applies to this site.

I consider, having reviewed the documentation on file, submissions and grounds of appeal, that the lands identified as RZLT 000139 (Parcel ID DCC000001639) meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, should be retained on the map and the grounds of appeal dismissed .

## **8.0 Recommendation**

I recommend that the board confirm the determination of the local authority and that the indicated lands be retained on the map.

## 9.0 Reasons and Considerations

The lands identified as RZLT 000139 (Parcel ID DCC000001639), meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

*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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Dáire McDevitt  
Senior Planning Inspector

6<sup>th</sup> July 2023