



An
Bord
Pleanála

Inspector's Report ABP-317009-23

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

Carraig Óllainn, 1 Atlantic view,
Ballinluska, Myrtleview, Cork.

Planning Authority

Cork County Council

Planning Authority Reg. Ref.

DRZLT467492759

Appellant(s)

Donal J Kissane

Inspector

Rachel Gleave O'Connor

1.0 Site Location and Description

- 1.1. The site relates to no.1 Atlantic View in Ballinluska Co. Cork. On the site there is a relatively recently recent residential dwelling and its associated garden and front parking/driveway area. The site is adjacent to other similar detached properties.

2.0 Zoning and other provisions

- 2.1. The site is zoned 'Existing Residential / Mixed Residential and Other Uses' under the Cork County Development Plan 2022-2028. Residential is identified as an appropriate use under the zoning Objective in the Development Plan

3.0 Planning History

- 3.1. Reg. Ref. 064105 – Planning Permission GRANTED on 8th March 2006 for 4 dwellinghouses.
- 3.2. Reg. Ref. 086647 – Planning Permission GRANTED on 6th October 2008 for dwellinghouse, detached garage and installation of bio-cycle treatment unit.

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. It stated that:
- Lands granted public access pursuant to planning permission 06-4105 are clearly not available for residential development.
 - 4 houses already constructed and granted under planning permission 06-4105, and subsequently granted full planning permission, are clearly not available for development.
 - 3 of the 4 houses are included on the draft map.

5.0 Determination by the Local Authority

- 5.1. The local authority provided an evaluation of the site with reference to the RZLT Guidelines, confirming the following:

- Two parcels of public open space will be removed from the Final RZLT map as they do not meet the criteria for inclusion.
- Additional existing residential property will be reviewed for inclusion in 2024 Map.

6.0 The Appeal

6.1. Grounds of Appeal

- Appeal the inclusion of lands granted public open space green area as zoned for residential development on the basis that under section 653B(c)(iii)(VII) the lands are required for recreation.
- Some lands have been excluded but not all – unclear why.
- As the lands have been granted public open access green area pursuant to permission 06-4105, these lands are subject to a statutory designation that precludes development.

7.0 Local Authority Response

- Reference to page 8 of the RZLT Guidelines which states that land which is zoned residential and contains existing residential development such as individual houses, are also considered in scope and must be included on the maps, however the owners of residential properties in these areas will not be liable for the tax (see section 653O(1)(a) of the legislation).
- For clarity, and as per notification issued on 29th march 2023, the two areas of open space identified will not be included in the CCC final RZLT map.
- The site meets the criteria for inclusion with the RZLT map.

8.0 Assessment

- 8.1. The grounds of appeal raise the matter of open space inclusion in the RZLT map. The Local Authority have confirmed that the open space has been removed from the final RZLT map. The maps submitted with the appeal relate to the property and curtilage for no.1 Atlantic View.

8.2. The RZLT Guidance states on page 6 that:

Land which is zoned residential and contains existing residential development such as estates or individual houses are also considered 'in scope' from a zoning perspective and therefore must be included on the maps, however owners of residential properties within these areas will not be liable for the tax (See section 653O(1)(a) of the legislation).

8.3. It is accepted that the site at no.1 Atlantic View is 0.32 ha in size (and below 0.4047 ha) but that does not impact whether the site is included on the RZLT map. All residentially zoned lands that are serviced are considered in scope for inclusion on the RZLT map, however where local property tax is already paid on a property, the owners will not be liable for the tax under section 653O(1)(a) of the Taxes Consolidation Act 1997 as amended.

8.4. As such, I am satisfied that the subject site is in scope for inclusion on the RZLT map.

9.0 Recommendation

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

10.0 Reasons and Considerations

10.1. 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 the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site should remain on the RZLT map. With reference to section 653O(1)(a) of the Taxes Consolidation Act 1997 as amended, properties subject to Property Tax are not liable for payment of the RZLT but remain in scope for mapping purposes.

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

06 September 2023