

Inspector's Report ABP-317020-23

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	Carrigtwohill, Co. Cork
Planning Authority	Cork County Council
Planning Authority Reg. Ref.	DRZLT473041987
Appellant(s)	Donal O'Sullivan
Inspector	Rachel Gleave O'Connor

1.0 Site Location and Description

- 1.1. The site is located to the south of Cork Road and north of the N25. The surrounding areas are characterised by industrial/commercial uses, warehouse/shed structures and greenfield lands. Residential estates are situated further to the east.
- 1.2. The site is identified under parcel ID CT-ZLT-03 in the RZLT map, as being situated to the rear of properties that front onto Cork Road, as well as encompassing two separate plot areas that extend up to the boundary with Cork Road.

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. No relevant planning history.

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:
 - Not currently sufficiently serviced for residential development.
 - Awaiting response from Irish Water regarding services.

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:
 - Uisce Éireann confirms that both water mains and foul sewers exist on the public road in close proximity to the site.
 - All other required infrastructure as per section 653B of the Taxes Consolidation Act 1997 is also available.

- Response from Uisce Éireann:
 - Watermain accessible 6m away via the public road, Cork Road, adjoining the northern boundary of the land parcel.
 - Sewer exists on the public road, at the junction of the Cork Road and the road to Carrigtwohill Industrial Estate, in close proximity to the site, accessible 270m away via Cork Road.

6.0 The Appeal

6.1. Grounds of Appeal

- The site is predominately back gardens of inhabitable derelict cottages. It does not have the infrastructure nor the connectivity to enable the development to proceed.
- The remainder of the site is a business ECI JCB, a Plant Sales and Repair Company.
- Agreed at a meeting with CCC that the overall development of the site was the preferred option. Would facilitate the implementation of the Council's proposed URDF Project for Carrigtwohill.
- Negotiations are currently ongoing to relocate the business to facilitate the entire site development.
- The overall site is fronting the R3678 which is the main road from Carrigtwohill to Cork accessed from the N25 Roundabout.

7.0 Local Authority Response

- Uisce Éireann confirmed proximity to water main and sewer via the N25.
- The subject lands are vacant and idle and are considered to have all the required infrastructure available as per Section 653B of the Taxes Consolidation Act 1997.
- The site meets the criteria for inclusion with the RZLT map.

8.0 Assessment

- 8.1. The grounds of appeal state that the site is not serviced by necessary infrastructure.
- 8.2. The site frontage extends to Cork Road where there is existing pedestrian and road infrastructure. Uisce Éireann has confirmed that connection to water and wastewater networks is accessible via Cork Road to the site. Works to undertake such connections would be considered part of the normal development parameters of any multi residential unit development. Similar, access to other necessary utilities can be achieved via this road in public control. The existing business within the landholding, ECI JCB is not included in the RZLT map under the parcel ID for the site. While the appellant indicates that the preferred approach is the overall development of the site, that is not a relevant matter under the RZLT criteria. The site is zoned for residential use and can connect to public infrastructure with ease.
- 8.3. 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.

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