



An  
Coimisiún  
Pleanála

## Inspector's Report ACP-323310-25

### Development

Inclusion of the land on the residential zoned land tax final map on lands at Carmelite Monastery of St. Joseph, Kilmacud Road Upper, Blackrock, Co. Dublin.

### Location

Kilmacud Road Upper, Blackrock, Co. Dublin.

### Planning Authority

Dun Laoghaire Rathdown County Council

### Local Authority Reg. Ref.

DM25/011

### Appellant

The Trustees (Carmelite Sisters) of Carmelite Monastery of the Immaculate Conception

### Inspector

Frank O'Donnell

## 1.0 Site Location and Description

- 1.1. The lands identified as DM25/011 (Parcel ID no. DELA00001525) are located at Kilmacud Road Upper, Blackrock, County Dublin. The site comprises an existing Monastery building (Protected Structure RPS No. 1401) with ancillary church, a gate lodge and outbuildings. The eastern portion of the site is under grass. The site is surrounded on all sides by established residential development. The subject RZLT appeal site has a stated site area of 3.07 hectares.
- 1.2. There are 5 no. trees identified on the subject RZLT Appeal site to which the following objective from Section applies:
  - *To protect and preserve Trees and Woodlands*

## 2.0 Zoning

- 2.1. The site is zoned Objective A in the Dún Laoghaire-Rathdown County Development Plan, 2022 to 2028 (the relevant plan). The Objective A Zoning Objective is *‘to provide residential development and improve residential quality while protecting the existing residential amenities.’*
- 2.2. The Dún Laoghaire-Rathdown (DLR) County Development Plan, 2022 to 2028, comprises a main Written Statement, a total of 17 no. Appendices, accompanying Environmental Reports and a number of Maps.
- 2.3. Chapter 2 of the Written Statement relates to Core Strategy. The majority of the urban footprint within DLR, as per table 2.10 (RSES Settlement Hierarchy as applicable to DLR) falls within Teir 1 (Dublin City and Suburbs), this includes the subject RZLT Appeal site. As per Table 2.11 (Core Strategy Table) Infill/ Windfall – Sites with no planning permission, which are considered to include the subject RZLT Appeal Site, are projected to result in an overall residential yield of 1,436 units over the plan period from 2022 to 2028. The following Policy Objectives contained in Chapter 2 (Core Strategy) are considered to be of note:
  - ***Policy Objective CS11 – Compact Growth.*** *It is a Policy Objective to deliver 100% of all new homes, that pertain to Dublin City and Suburbs, within or contiguous to its geographic boundary. (Consistent with RPO 3.2 of the RSES).*

- ***Policy Objective CS12 – Brownfield and Infill Sites.*** *It is a Policy Objective to establish a database of strategic brownfield and infill sites to be regularly updated and monitored so that brownfield re-use can be managed and coordinated across multiple stakeholders.*
- ***Policy Objective CS14 – Vacancy and Regeneration.*** *It is a Policy Objective to address issues of vacancy and underutilisation of lands within the County and to encourage and facilitate the re-use and regeneration of vacant sites subject to the infrastructural carrying capacities of any area.*

2.4. Section 2.6.2 relates to Active Land Management and includes Section 2.6.2.1 Compact Growth and Regeneration and Section 2.6.2.2 Vacant Sites. Section 2.6.2.1 ii) relates to Brownfield and Infill Lands.

2.5. Chapter 11 relates to Heritage and Conservation. Section 11.4 relates to Architectural Heritage. Section 11.4.1 relates to Record of Protected Structures and includes the following policy objectives:

- ***Policy Objective HER7: Record of Protected Structures.***
- ***Policy Objective HER8: Work to Protected Structures.***
- ***Policy Objective HER9: Protected Structures Applications and Documentation***
- ***Policy Objective HER10: Protected Structures and Building Regulations***
- ***Policy Objective HER12: National Inventory of Architectural Heritage (NIAH)***

2.6. Chapter 12 relates to Development Management. Section 12.7 of the Plan relates to Green Infrastructure and Biodiversity. Section 12.8 relates to Open Space and Recreation with Section 12.8.11 relating to Existing Trees and Hedgerows.

2.7. Chapter 13 relates to Land Use Zoning.

### 3.0 Planning History/ Vacant Sites Register History/ RZLT History

3.1. On the subject Appeal site:

#### **Planning Applications:**

**On the subject site:**

- **Local Authority Planning Reg. Ref. No: D03A/0782:** Permission to extend public area and the sacristy of the chapel (a building proposed to be listed as a protected structure) and to revise and widen the entrance gates. Permission was GRANTED on 7<sup>th</sup> October 2003 subject to 2 no. conditions.

**On the adjacent site to the immediate north:**

- **Case Ref. No. PL.06D.249320 (Local Authority Planning Reg. Ref. No. D17A/0606):** Residential development of 60 units comprising 2 no. new apartment buildings (55 units), conservation, repair and alteration of Kilmacud House (protected structure) and associated site works. Permission was GRANTED on 3rd April 2018 subject to 20 no. conditions.

#### **Vacant Sites Register:**

- **Case Ref. No. ABP-303529-19 (Local Authority Ref. No. VS-0078):** Appeal against entry on the **Vacant Sites Register**. The Board determined, in accordance with Section 9 (3) of the Urban Regeneration and Housing Act, 2015, that the land was not a vacant site within the meaning of that Act for the period concerned. The decision was issued on 22<sup>nd</sup> October 2019.

#### **RZLT Cases:**

- **Case Ref. No. ABP-320380-24 (Local Authority Ref. no. DM24/0019):**  
**RZLT CASE:** The Board decided in accordance with Section 653J of the Taxes Consolidation Act 1997, as amended, to confirm the determination of the Local Authority in part and allow the appeal in part.

The Reasons and Considerations of the Board were as follows:

- A portion of the lands comprising the Church does not fall within the scope of section 653B(a) of the Taxes Consolidation Act, 1997, as amended, and should be excluded from the map as the Board

considers it reasonable to consider that such lands come within the scope of community facilities as described in subsection (iii)(1).

- In deciding not to accept the Inspector's Recommendation, the Board decided that the remainder of the lands met the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant their exclusion from the map.

The Board decision was issued on 15<sup>th</sup> October 2024.

This case (**ABP-320380-24**) was the subject of a **Judicial Review** to the High Court, ref. no. GL1517. The case was conceded by the Board primarily on the basis of a lack of sufficient reasoning in not accepting the Inspector's Recommendation.

### 3.2. Other relevant RZLT cases:

Site located c. 2.5 km to the Northwest:

- **Case Ref. No. ABP-316455-23 (Local Authority Reg. Ref. No. DM22/0047):**  
The Board decided in accordance with Section 653J of the Taxes Consolidation Act 1997, as amended, to confirm the determination of the Local Authority and to retain the lands in scope. A decision was issued on 18<sup>th</sup> October 2023.

## 4.0 Submission to the Local Authority

The Appellants made a submission to the Local Authority seeking to have their land removed from the final plan on the basis that:

- The physical condition of the site which accommodates living accommodation (in the form of a Monastery and Lodge), a chapel and a cemetery (which are consecrated grounds).
- The provision of dwellings is precluded on the lands by reason of the Protected Structure and objectives to protect and preserve trees and woodlands at the site.

- The commercial use of the site is not unauthorised as it has been operational since before the commencement of the Local Government (Planning and Development) Act, 1963, and is, therefore, not unauthorised.
- The site includes offices and workspaces.
- The established Registered Charty Status of the Monastery.
- A trade or profession is being carried out at the site (operation of a distribution service for altar breads which are sold to Churches and communities across the Country and care for sick and elderly Nuns within the Monastery). The Trade is stated to be liable to commercial rates but that as a Registered Charity, the Sisters' are exempt from paying commercial rates.
- The Monastery is exempted development.
- The subject land is not identified on a statutory land use plan as being required for, integral to or occupied by transport facilities and infrastructure, energy infrastructure and facilities, telecoms infrastructure and facilities, water and wastewater infrastructure and facilities, waste management and disposal infrastructure and recreational infrastructure, playgrounds or sports facilities.
- Under DM24/0019 (RZLT Appeal Ref. No. ABP-320380-24), the church was removed from the 2025 RZLT maps, however, no curtilage was allowed for around the church. The entire property is one entity, and the church would not exist here if there were no monastic lands or residential building attached.
- Members of the Public attend daily masses at the property.
- The Act does not require lands which are subject to a Development Plan Objective for Social and Community uses to meet the criteria under Section 653B(iii)(I).
- A Residential Institution such as a Convent or Monastery is Permitted in Principle on lands zoned Objective A.

## 5.0 Determination by the Local Authority

The Local Authority determined pursuant to Section 653E(1)(a)(ii)(I) of the Taxes and Consolidation Act 1997 (as amended), for Submission Reference DM25/011, to

INCLUDE the land (at The Carmelite Monastery of St. Joseph, Kilmacud Road Upper, Blackrock, Co. Dublin) on the Final Map of the Residential Zoned Land Tax as defined by Section 653K of the Taxes and Consolidation Act 1997 (as amended) for the 3 no. reasons set out.

The reasons set out by the Local Authority are as follows:

- 1) The land is zoned solely and primarily for residential use.
- 2) It is reasonable to consider the land may have access, or be connected, to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development.
- 3) It is reasonable to consider the land is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings.

## **6.0 The Appeal**

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

The Grounds of Appeal are summarised as follows:

- Reason no. 1
  - The Appellants accept reason no. 1 of the Local Authority decision that the land is zoned solely or primarily for residential use. The Appellants state that this was not disputed by them in the initial submission to the Local Authority. The Appellants submit however that the site is currently used for residential purposes (St. Josephs' Monastery and the existing separate Gate Lodge), that the importance of the Grounds to both the physical and mental wellbeing of the Sisters' was acknowledged by the Board in a previous Vacant site levy appeal (ABP-303529-19). The Monastery is exempt from the Local Property Tax (LPT). The Commission is requested to confirm in writing that the subject site is a residential property which is exempt from paying Local Property Tax and Residential Zoned Land Tax and, in doing so, omit the subject site from the RZLT Maps. The Appellants refer to the

Planners Report which accompanies the Local Authority Decision and where it is noted that the eligibility of the site for the tax is a matter for the Revenue Commissioners. Due to the size of the site and nature of its use, the Appellants request that it (the site) be removed from the map at this stage of the process.

- Reason no. 2
  - The Appellants accept reason no. 2 of the Local Authority decision that it is reasonable to consider the land may have access, or be connected, to public infrastructure and facilities necessary for dwellings to be developed and with sufficient capacity available for such development. The Appellants state that the fact the site can be connected to public infrastructure and facilities was not disputed in the initial submission to the Local Authority. The Appellants submit however that as the site is currently in use for residential purposes, it should therefore be omitted from the map.
- Reason no. 3
  - The Appellants refute Reason no. 3 of the Local Authority decision that it is reasonable to consider the land is not affected in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings. The Appellants submit that the site is a residential property since the 1800's and should not be subject to the RZLT. Under Appeal Ref. no. ABP-303529-19 the Board determined that the grounds of the main house form an integral part of the monastery and that the definition of a home *includes any garden or portion of ground attached to and usually occupied with the dwelling or otherwise required for the amenity or convenience of the dwelling*. The Appellant submits that as the land in question forms an integral part of the residential institution, it can be perceived that the land is sufficiently affected by its physical condition and current use to such an extent so as to preclude the provision of dwellings.



- Further Reasoning:
  - The Appellants carry out a trade on site in the form of a distribution service for altar bread which is sold to churches and communities around the country. This trade has operated since 1888. The Appellants ceased baking bread in 2020 and now buy in said bread and now buy in and distribute same instead. Although the trade is liable for commercial rates, the Appellants as a Registered charity are exempt from such rates.
  - The Local Authority consider the trade does not provide altar bread to adjoining residents and therefore cannot be considered as an exemption reason. The Appellant submits this reasoning to be weak and is ill conceived as no trade or business can be forced to rely on adjoining residents.
  - The Appellant provides a client list of nearby altar bread customers as well as examples of those within the wider south Dublin area. The Appellant considers it can be presumed the adjoining residents attend some of the services mentioned and receive altar bread which has been distributed from the subject RZLT site.
  - Planning Permission is not required for the commercial development on site as it is ancillary to the established main Monastery use on site.
  - The site acts as a green lung in the area. The site has Biodiversity benefits to the wider area. The inclusion of the lands on the RZLT Maps contravenes the Local Authority Climate Action Plan.
  - The Appellant has appealed the decisions of the Local Authority to retain this site on the RZLT Maps three times (2023, 2024 and 2025). The Appellant requests the Commission to take this into account as a

clear indication of their intent not to develop the lands for the purposes of residential development and retain its current use as a Convent.

## 6.2. Response of the Local Authority

- None

## 6.3. Prescribed Bodies

- 6.3.1. The subject appeal was referred to the Development Applications Unit (DAU) of the Department of Housing, Local Government and Heritage for comment however no response was received at the time of writing this report.

## 7.0 Assessment

- 7.1. The Grounds of Appeal have been fully considered. Under Section 653J of the Taxes Consolidation Act 1997 as amended, the Commission's role in the current appeal is to review the determination of the Local Authority under Section 653E which is based on the application of the relevant criteria set out in Section 653B of the Act for inclusion on the RZLT map. This position is consistent with the Residential Zoned Land Tax- Guidelines for Planning Authorities June 2022 which clearly sets out in Section 3.3.2 that:

*"in considering appeals, An Bord Pleanála is restricted to considering the grounds of appeal, the determination of the local authority on the submission made during public display period, and any additional information on the servicing or use of the land which the Board may seek from the landowner, Local Authority or stakeholders identified in article 28 of the 2001 regulations. In assessing any appeal, the Board is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only".*

- 7.2. The legislation clearly sets out that land in scope will be zoned for residential development or a mixture of uses including residential; be serviced or have access to servicing by water, wastewater, road, footpath and public lighting; and not be affected by contamination or significant archaeological remains which would preclude development taking place.
- 7.3. Section 653B of the Taxes Consolidation Act, 1997, as amended, sets out the criteria for inclusion on the map. The first consideration for inclusion 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 subject lands are zoned Objective A in the current Dún Laoghaire-Rathdown County Development Plan, 2022 to 2028 and are considered to be within the scope of Section 653B (a)(i).

- 7.4. Having regard to Section 653B (b) the lands are currently served by an existing access and there is no identified impediment to future access. Therefore, it is reasonable to consider that the site may have access, or be connected, to public infrastructure and facilities, including the public road and footpaths.
- 7.5. In relation to wastewater and water connections, the Local Authority set out within the RZLT assessment that the subject lands are serviced or serviceable with connections to the wastewater and watermains networks. There is no evidence on the subject RZLT file to suggest there are any wastewater capacity issues in the local wastewater treatment plant.
- 7.6. In terms of section 653B(c), given the residential zoning of the site, it is reasonable to consider the lands are 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. The existing Monastery building, although listed as a Protected Structure (RPS No. 1401), does not preclude the provision of houses.
- 7.7. I note the exemptions set out in Sections 653B i) to v).
- 7.8. Section 653B i) relates to lands zoned for residential use, which are in use as 'premises', in which a trade or profession is being carried on, that it is reasonable to consider is being used to provide services to residents of adjacent residential areas. The Appellants refer to an existing trade on site (distribution of altar bread). In order to qualify for the exemptions, set out in Section 653B i), the relevant trade or profession, in the first instance, needs to not be unauthorised development. I note the Local Authority considered that were a commercial business in operation on the lands, this, presumably would require planning permission, notwithstanding the pre-1963 use of the lands as a Monastery. The Local Authority further considered that although the use of the lands as a Monastery/ Place of Worship would be exempt from the requirement to obtain planning permission as an established use, the fact the Monastery was in place prior to that time does not mean that a new commercial

use could be established there without the benefit of planning permission. The Appellants submit that the said trade/ profession is a use which is ancillary to the established Monastery use of the lands and that planning permission is therefore not required. I note the Appellants state they ceased baking bread in 2020 and that they now buy bread to distribute. The scale of this stated trade/ profession on this site is, in my opinion, unclear. Based on the information received, the Appellants have not, in my opinion, suitably demonstrated that the existing trade/ profession is not unauthorised development.

- 7.9. In relation to the issue of Commercial Rates, the Appellants submit that although the trade/ profession is liable for Commercial Rates, the Appellants, as a Registered charity are exempt from such rates. Based on the information received and the Appeal case presented, I am not satisfied that the Appellants have suitably demonstrated or confirmed that the existing trade/ profession is indeed such that is 'liable to commercial rates' in the first instance.
- 7.10. The final question under the exemptions presented in Section 653B i) is *'that it is reasonable to consider is being used to provide services to residents of adjacent residential areas.'* The Appellants case in this regard is that the existing trade/ profession (altar bread distribution) provides altar bread to local churches, hospitals, nursing homes and convents in the vicinity of the Monastery. The Appellants consider it can be presumed that some residents of the adjacent residential areas attend services in these churches and receive altar bread which has been distributed from the subject site. In my opinion, it is not reasonable to consider that the trade/ profession being provided on the subject appeal site (i.e. the distribution of altar bread) is such that it is providing a service to residents of adjacent residential areas. Adjacent residents are, in my view, unlikely to be purchasing altar bread from the stated trade/ profession. In my opinion, the subject RZLT Appeal site does not satisfy the exemption presented under Section 653B i) and should therefore remain in scope.
- 7.11. I note Section 653B (iii) which relates to land which it is reasonable to consider is required for, or is integral to, occupation by social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare. I note the previous RZLT Appeal case pertaining to the lands, as **Case Ref. No. ABP-**

**320380-24 (Local Authority Ref. no. DM24/0019)** refer where the Board decided to confirm the determination of the Local Authority in part and allow the appeal in part. The Board concluded that a portion of the lands comprising the Church did to not fall within the scope of Section 653B a) of the Taxes Consolidation Act, 1997, as amended, and was therefore excluded from the map as it was considered reasonable that such lands (Church) come within the scope of community facilities as described in subsection iii) (I). The case is understood to have been conceded by the Board primarily on the basis of a lack of sufficient reasoning in not accepting the Inspector's Recommendation.

- 7.12. Notwithstanding the above, it is my opinion, that the Church, owing to its social and community basis, falls within the exemptions set out in Section 653B (iii) (I) and therefore does not fall within the scope of Section 653B a) of the Tax Consolidation Act, 1997, as amended, and should be excluded from the map. The remainder of the RZLT site falls within the scope of Section 653B a) and should therefore remain on the RZLT Map.
- 7.13. I note that in Response to Reason no. 1 of the Local Authority Determination, the Appellants set out that the subject appeal site comprises an existing Monastery, which includes use for residential purposes (St. Josephs' Monastery and the existing separate Gate Lodge). The Monastery is stated to be exempt from the Local Property Tax (LPT). The Appellants request the Commission confirm in writing that the subject site is a residential property which is exempt from paying Local Property Tax and Residential Zoned Land Tax and, in doing so, omit the subject site from the RZLT Maps.
- 7.14. Page 3 of the Residential Zoned Land Tax – Guidelines for Planning Authorities, June 2022 (RZLT Guidelines) sets out that '*...while existing permanently occupied residential dwellings will be indicated on the maps where located within a residential zoning, homes are not within the scope of the tax and the owners of such properties will not be liable for this tax.*' Section 3.1.1 of the same Guidelines includes specific reference to Residential Properties and states '*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).*' It is clear therefore, in

my view, that although the subject appeal site includes residential uses, they remain in scope from a zoning perspective and therefore must be included on the RZLT map. It should be noted that the legislation does not provide the Commission with a role in determining whether or not a site is a 'relevant site' by applying the provisions of Section 653O or whether or not is ultimately liable for a charge under RZLT.

7.15. The Appellant does not dispute Reason no. 2 of the Local Authority Determination, which relates to Section 653B b) and states '*it is reasonable to consider the land may have access, or be connected, to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development*'. The Appellant submits however that the site is currently in use for residential purposes and therefore, should be omitted from the map. The use of the site for residential purposes is discussed further above. In my opinion, the subject RZLT Appeal site satisfies Section 653B b) and therefore remains in scope, save for the Church as discussed further above.

7.16. In relation to Reason no. 3 of the Local Authority Determination, the Appellant submits the subject RZLT Appeal site should not be subject to the RZLT as it is a residential property and has been since the 1800s. The Appellant refers to a previous Vacant Site Levy Appeal to An Bord Pleanála, case reference no. 303529-19, where the Appellant states that it was determined by the Board that the surrounding grounds around the main house form an integral part of the Monastery and that the Board further noted the definition of a home includes *any garden or portion of ground attached to and usually occupied with the dwelling or otherwise required for the amenity or convenience of the dwelling*. The Appellant submits that as the subject RZLT Appeal site forms an integral part of the residential institution, it can be perceived that the land is affected by its physical condition and current use to a sufficient extent to preclude the provision of dwellings. I note Section 653B c). In my opinion, the Applicant has not presented any definitive justifications in relation to the physical condition, by matters to a sufficient extent to preclude the provision of dwellings. This includes contamination or the presence of known archaeological or historic remains. In my opinion therefore, the subject RZLT Appeal site satisfies Section 653B c) and should therefore remain in scope, save for the Church as discussed further above.

7.17. The appeal grounds do not raise any other matters that would apply to the subject lands and warrant its removal from the map, with reference to the Taxes Consolidation Act 1997, as amended and the RZLT Guidelines.

## **8.0 Recommendation**

8.1. Having regard to the foregoing, I consider that:

- a portion of the lands identified as DM25/011 (Land Parcel ID DELA00001525) comprising the Church do not fall within the scope of Section 653B of the Taxes and Consolidation Act 1997, as amended, and should be excluded from the map as it is reasonable to consider that such lands come within the scope of community facilities as described in subsection (iii) (I).
- the remainder of the lands identified as DM25/011 (Parcel ID no. DELA00001525) meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended, and are considered to be in scope.

8.2. The grounds of appeal have not raised other matters under Section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion of the above identified lands from the final map.

8.3. I recommend that the Commission confirm the determination of the Local Authority and direct the Local Authority to include the majority of the site on the map.

## **9.0 Reasons and Considerations**

9.1. In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022 which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

9.2. It is not reasonable to consider that the trade/ profession being provided on the subject appeal site (i.e. the distribution of altar bread) is such that it is providing a service to residents of adjacent residential areas and therefore the subject RZLT

Appeal site does not satisfy the exemption presented under Section 653B i) and therefore remain in scope.

- 9.3. A portion of the lands identified as DM25/011 (Parcel ID no. DELA00001525) located on Objective A zoned lands identified within the current Dún Laoghaire-Rathdown County Development Plan, 2022 to 2028 comprising the Church does not fall within the scope of Section 653B (a) of the Tax Consolidation Act 1997, as amended, and should be excluded from the map as the Commission considers it reasonable to consider that such lands come within the scope of community facilities as described in subsection (iii) (I).
- 9.4. The remainder of the lands identified as DM25/011 (Parcel ID no. DELA00001525) also located on Objective A zoned lands identified within the current Dún Laoghaire-Rathdown County Development Plan, 2022 to 2028 are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The subject lands are located 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 in principle for residential purposes in accordance with the Objective A zoning that applies to these lands.

## 10.0 Recommended Draft Commission Order

### **Taxes Consolidation Act 1997, as amended.**

**Local Authority:** Dún Laoghaire-Rathdown County Council

**Local Authority Reference Number:** DM25/011

**Appeal:** The Trustees (Carmelite Sisters) of Carmelite Monastery of the Immaculate Conception in accordance with Section 653J of the Taxes Consolidation Act 1997 as amended, against the inclusion of the land on the final Residential Zoned Land Tax Map by Dún Laoghaire-Rathdown County Council on the 25th day of June 2025 in respect of the site described below.

**Lands at:** Carmelite Monastery of St. Joseph, Kilmacud Road Upper, Blackrock, Co. Dublin.

### **Decision**



The Commission in accordance with Section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decided to confirm the determination of the Local Authority in part and set aside the determination of the Local Authority and allows the appeal in part:

- The Commission confirms the determination of the Local Authority and direct the Local Authority to retain the lands identified as Parcel ID number DELA00001525 and Local Authority reference number DM25/011 on the RZLT map.
- A portion of the lands comprising the church does not fall within the scope of Section 653B (a) of the Tax Consolidation Act 1997, as amended, and should be excluded from the map as the Board considers it reasonable to consider that such lands come within the scope of community facilities as described in subsection (iii) (I).

### **Reasons and Considerations**

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022 which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

It is not reasonable to consider that the trade/ profession being provided on the subject appeal site (i.e. the distribution of altar bread) is such that it is providing a service to residents of adjacent residential areas and therefore the subject RZLT Appeal site does not satisfy the exemption presented under Section 653B i) and therefore remain in scope.

A portion of the lands identified as DM25/011 (Parcel ID no. DELA00001525) located on Objective A zoned lands identified within the current Dún Laoghaire-Rathdown County Development Plan, 2022 to 2028 comprising the Church does not fall within the scope of Section 653B (a) of the Tax Consolidation Act 1997, as amended, and should be excluded from the map as the Commission considers it reasonable to consider that such lands come within the scope of community facilities as described in subsection (iii) (I).

The remainder of the lands identified as DM25/011 (Parcel ID no. DELA00001525) also located on Objective A zoned lands identified within the current Dún Laoghaire-Rathdown County Development Plan, 2022 to 2028 are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The subject lands are located 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 in principle for residential purposes in accordance with the Objective A zoning that applies to these lands.

*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.*

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Frank O'Donnell  
Planning Inspector

29<sup>th</sup> October 2025