



An
Coimisiún
Pleanála

Inspector's Report ACP-323322-25

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	Lower Glanmire Road, Cork City.
Land Parcel ID(s)	CCLA00019106.
Planning Authority	Cork City Council
Planning Authority Reg. Ref.	CRK-C317-RZL-25-15
Appellant(s)	JMCM Properties Ltd & James McMahon Ltd.
Inspector	Fergal Ó Bric

1.0 Site Location and Description

The appeal lands comprise a land parcel identified as Parcel ID number CCLA00019106. The subject lands are immediately adjacent to three other parcels of land stated to be in the ownership of the appellants, namely parcel id numbers CCLA00019110, CCLA00019066, CCLA00019135, which were included as part of the original RZLT submission to Cork City Council, but are stated not to be specifically part of their appeal. The subject lands are located on the southern side of the Lower Glanmire Road at its junction with Water Street. The subject lands have a stated area of 0.0133 hectares.

The appellants state that this appeal is specifically relates to the decision by Cork City Council in relation to land parcel number CCLA00019106. The subject lands are located north of the River Lee, to the east of Cork City centre. The lands comprise an existing established MV/LV transformer electrical substation which is stated to have been in situ for a considerable period of time. The adjacent parcels of land, not subject of this appeal comprise a builder's providers business, associated storage buildings, warehouse buildings staff and customer car parking. Parcel number CCLA00019106 is located west of the builder's providers business and within the terrace of residential properties that front onto the Lower Glanmire Road

A cycle lane and footpath are in position along the front of the site and the Lower Glanmire Road is served by Bus Éireann city bus services.

2.0 Zoning and other provisions

The subject lands that currently comprise an existing established MV/LV transformer electrical substation are zoned ZO 01 – 'Sustainable Residential Neighbourhoods'

with an objective 'To protect and provide for residential uses and amenities, local services, and community, institutional, educational, and civic uses'.

3.0 Planning History

On site:

Coimisiún reference number 316753-23 the Commission determined that the part of the subject lands and lands west of the subject site be included within the final RZLT map for 2024.

4.0 Submission to the Local Authority

The appellants made a submission to the Local authority seeking to have their lands removed from the final RZLT map for the following reasons:

- Details of all properties legally owned by the appellants have been submitted, including details of parcel ID numbers.
- The Draft map includes McMahon's builders Providers site parcel id numbers CCLA00019110 and CCLA00019106 and two existing residential properties, parcel id numbers CCLA00019066 and, CCLA00019135 at no's 13 and 16 Lower Glanmire Road.
- The Builders providers use has been long established on site since at least 1912.
- The business employs fourteen full time persons and is a vital facility for the residents of the Cork City inner suburbs.
- As the area remains in active commercial use and is integral to the builder's providers facility operations, we believe the site does not meet the relevant criteria for inclusion within the RZLT map.
- Any changes to the service or delivery could jeopardise the viability of business operations and put jobs at risk. The genuine and ongoing commercial use of the site must be preserved, as provided for under Section 653 B(c)(i) of the Taxes Consolidation Act 1997, as amended.

- They are not seeking a change to the residential land use zoning but believe that the lands, in their present use, do not satisfy the relevant criteria for inclusion on the RZLT mapping. In addition, existing residential units should also be excluded from the RZLT mapping.
- Under Section 653B(c)(i) a number of exclusions from the scope of the RZLT are set out. The exclusions include uses which are not unauthorised (within the meaning of the 2002 Act) is in use as a premises where a trade or profession is being carried on and it is reasonable to consider is being used to provide services to residents of adjacent residential areas.
- The facility is in use with a profession being carried out which is liable to commercial rates. The facility provides services to residents of adjacent residential areas. Accordingly, these lands should be excluded from the RZLT map accordingly.
- The site of the builder's providers is landlocked and form part of an active builder's providers yard. These lands are currently not available to be brought forward for residential development. Alternative access is not currently available, other than through the western yard, delivery and set down area and customer parking area. As these areas are in active commercial use and form an integral part of the operations of the facility, the site fails to meet the criteria set out within Section 653B of the Taxes Consolidation act 1997, as amended.
- Any changes to servicing and delivery to the site may potentially render the business operations on site unviable and put the operational business and jobs at risk.
- As the only builder's providers located within the city centre, this facility represents an essential resource for both residents and businesses in the area
- The business is open to the public and provides a vital service for those undertaking home improvements, renovation or seeking everyday hardware supplies.
- Its presence is crucial in an urban setting ensuring the local trades people, businesses and homeowners have a convenient and reliable source for the building and maintenance needs.

- No 13 and 16 Lower Glanmire road are existing residential properties and should be omitted from the final RZLT map.

5.0 Determination by the Local Authority

The Local Authority issued a split determination within their order (dated 1st day of July 2025) stating the following:

It was decided to exclude lands at parcel ID CCLA00019110 from the final map of the Residential Zoned land Tax for the following reasons:

1-The land is included in the Cork City Development Plan 2022-2028, in accordance with Section 10(2)(a) of the Act of 2000 and is further zoned (i) solely or primarily for residential use, or (ii) for a mixture of uses, including residential use.

2-Pursuant to Section 653B (c) (i) of the Act, it is being considered reasonable to consider the land in use as a premises in which a trade or profession is being carried out that is liable to commercial rates, that it is reasonable to consider is being used to provide services to residents of adjacent residential areas.

and

It was decided to include lands at parcel IDs CCLA00019106, CCLA00019066 and CCLA00019135 in the final map of the Residential Zoned land Tax for the following reasons:

1-The land is included in the Cork City Development Plan 2022-2028, in accordance with Section 10(2)(a) of the Act of 2000 and is further zoned (i) solely or primarily for residential use, or (ii) for a mixture of uses, including residential use.

2-The lands satisfy section 653(b) of the Act, in that it is reasonable to consider that the land may have access, or be connected, to public infrastructure and facilities

including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply, necessary for dwellings to be developed with sufficient service capacity available for such development.'

6.0 The Appeal

Grounds of Appeal

The following points were made in support of the appeal:

- The appeal specifically relates to the determination made by Cork City Council in relation to parcel number CCLA00019106.
- Details of all properties legally owned by the appellants have been submitted, including details of their parcel ID numbers.
- The appellants state that the subject lands are currently in use as an electrical substation and comprises access doors fronting onto the Lower Glanmire Road for maintenance personnel.
- The surrounding development context is predominantly characterised by residential uses, with the builder's providers premises located immediately south of the subject lands.
- The appellants set out that it is 'reasonable to consider' that the parcel of land (specifically CCLA00019106) are 'out of scope' as per the provisions of Section 653B(iii)(III) of the Taxes Consolidation Act 1997, as amended. It is reasonable to consider that the subject lands are required for, or is integral to, occupation by (VII) energy facilities and infrastructure'. Therefore, the subject lands should be removed from the final RZLT map.
- The site is in active use related to energy infrastructure and serves a substantial catchment of commercial and domestic customers in this part of Cork City.

7.0 Planning Authority Response

The Local Authority have included a copy of the original submission received by Cork City Council from the landowners. They made no additional comments in response to the appeal submission made by the appellants.

8.0 Assessment

The grounds of appeal have been fully considered. Under Section 653J of the Taxes Consolidation Act 1997 (as amended) the role of the Coimisiún in the current appeal is to review the determination of the local authority under section 653E of the Act which is based on the application of the relevant criteria set out in section 653B of the Act for inclusion on the RZLT map. 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 Coimisiún 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 Coimisiún may seek from the landowner, Local Authority or stakeholders identified in Article 28 of the 2001 regulations. In assessing any appeal, the Coimisiún is restricted to considering whether the lands meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997 (as amended) only”.

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 subject lands are zoned ZO-01-Sustainable Residential neighbourhoods residential use and, therefore, within scope of Section 653B(a) (i) of the Act.

The Planning Authority determined that the site remain on the RZLT map.

The appellants have submitted aerial photographic imagery of the subject lands stating that the parcel of land, specifically CCLA00019106 comprises a 50MV/LV electrical sub-station and, therefore, should be removed from the final RZLT map as per the provisions of the Taxes Consolidation Act, 1997, as amended. The appellants set out that it is 'reasonable to consider' that the parcels of land (specifically CCLA00019106) are 'out of scope' as per the provisions of Section 653B(iii)(III) of the Taxes Consolidation Act 1997, as amended as the subject lands are required for, or is integral to, occupation by 'energy facilities and infrastructure'.

I consider that the lands included within land parcel CCLA00019106 could be considered to be excluded having regard to the provisions of Section 653B(iii) (III) in 'that it is reasonable to consider is required for, or is integral to, occupation by energy facilities and infrastructure,'. The appellants also state that the subject lands also contain access to doors fronting onto the Lower Glanmire Road for maintenance personnel to access the electrical infrastructure.

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.

In conclusion, I am of the opinion that the subject land parcel CCLA00019106 should be omitted from the final RZLT map as they can be considered to be exempt under the provisions of Section 653B(iii) (III) in that 'it is reasonable to consider is required for, or is integral to, occupation by (III) energy facilities and infrastructure'.

8.0 Recommendation

Having regard to the foregoing I consider that the lands identified as Parcel ID number CCLA00019106, on the RZLT Final Map do not meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended. The lands should be excluded as they comprise energy facilities and infrastructure and

are exempt under Section 653B(iii) (III) of the Taxes Consolidation Act 1997, as amended.

9.0 Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax – Guidelines for Planning Authorities (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.

The lands identified as Parcel ID number CCLA00019106 on the RZLT Final Map are zoned ZO 01 – ‘Sustainable Residential Neighbourhoods’ and, are therefore, considered to be within the scope of Section 653B(a) (i). However, the lands should be excluded from the RZLT map on the basis that they are comprise energy facilities and infrastructure and are, therefore, exempt under the provisions of Section 653B(iii)(III) of the Taxes Consolidation Act 1997, as amended.

10.0 Recommended Draft Coimisiún Order

Taxes Consolidation Act 1997 as amended.

Planning Authority: Cork City Council

Local Authority Reference Number: CRK-C317-RZL-25-15

Appeal JMCM and McMahon builders Providers Ltd in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, against the inclusion of the land on the Residential Zoned Land Tax Map by Cork City Council on the 30th day of June 2025 in respect of the site described below.

Lands at: Lower Glanmire Road, Cork City

Decision

The Coimisiún 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:

The Coimisiún set aside the determination of the Local Authority and allow the appeal in relation to the lands identified as Land Parcel number CCLA00019106.

Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax – Guidelines for Planning Authorities (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.

The lands identified as Parcel ID number CCLA00019106 on the RZLT Final Map are zoned ZO 01 – ‘Sustainable Residential Neighbourhoods’ and, are therefore, considered to be within the scope of Section 653B(a) (i). However, the lands should be excluded from the RZLT map on the basis that they comprise energy facilities and infrastructure and are, therefore, exempt under the provisions of Section 653B(iii)(III) 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.

Fergal Ó Bric

Planning Inspectorate

12th day of November 2025