An Coimisiún Pleanála

Inspector's RZLT Report

File Ref. No.: ACP-324542-26

Local Authority Ref. No. RZLT-000312

Location: 5-7 Clontarf Road, Dublin 3.

Local Authority: Dublin City Council

Appellant(s): Yeria Unlimited Company

Inspector: Fergal Ó Bric

Site Location & Description
The site is located along the northern side of Clontarf Road and comprises a group of three terraced two storey over basement buildings which have been extended to their rears. There are adjoining terraced residential properties located west and east of the subject site and the predominant character of the area is residential.
Zoning & Other Provisions
The site is zoned Z2 'Residential Neighbourhoods (Conservation Areas)' within the current Dublin City Development Plan. The zoning objective is 'to protect and/or improve the amenities of residential conservation areas'.
Planning History
Pl ref no. Pl. ref. no 0091/88-In 1988 Planning permission was granted for a change of use of no's 5 and 6 Clontarf Road from a guest house to a nursing home. new front to a garage. Pl. ref. no 1815/88-In 1988 Planning permission was granted for an extension to the existing nursing home at No's 5 and 6 Clontarf Road into the adjoining property at no 7 Clontarf Road. Pl. ref. no 2841/88-In 1989 Planning permission was granted for a two-storey extension to the rear of the existing nursing home at no's 5-7 Clontarf Road. Pl. ref. no 2385/94-In 1994 Planning permission was granted for alterations to permission 2841/89 to accommodate a total of 45 residents at Clontarf private nursing home at 5-7 Clontarf Road.

Pl. ref. no 4336/09-In 2009 Planning permission was granted for a single-storey detached laundry facility and associated site development including landscaping, drainage on and under lands at the rear of Clontarf private nursing home at 5-7 Clontarf Road.

Pl. ref. no 3926/14-In 2014 Planning permission was refused for the demolition of the detached laundry facility and the construction of a two-storey nursing home extension to the rear comprising six ensuite bedrooms, two bathrooms, landscaped areas and all ancillary site works at the rear of Clontarf private nursing home at 5-7 Clontarf Road.

Submissions by Prescribed Bodies – PA Stage

None.

Determination by the Local Authority

Having had regard to the submission made in respect of the lands, and having evaluated the submission against the relevant criteria under Section 653B of the Taxes Consolidation Act 1997, as amended, it is determined that the site constitutes land satisfying the relevant criteria and the land should, therefore, be included in the final RZLT map.

Reasons:

The lands:

- are zoned solely or primarily for residential use,
- have access, or can be connected, to public infrastructure and facilities and with sufficient service capacity available for such development
- Are not in use as a premises, in which a trade or profession is being carried on,
- Do not qualify for an exemption from inclusion on the map under S.653B of the Taxes Consolidation Act, 1997 as amended,
- Satisfy the other relevant criteria under Section 653B of the TC Act, as amended.

Outcome: Include lands on the final RZLT Map.

The Appeal

The following points were raised within the appeal submission:

- The subject site was deemed exempt from the RZLT in 2026 but have now been included on the 2027 Draft RZLT map on the basis that the lands were for sale and, therefore, not in operation as a nursing home.
- A client has purchased the site and intends to retain the permitted care use on site and, therefore, the land should not be included on the RZLT map.
- The site contains a permitted commercial use, the Clontarf private nursing home which has been sold and recently acquired by the Planning Consultants' clients as a commercial use and will continue to provide a commercial use once the sale of the property is finalised.
- No change of use application has been submitted to Dublin City Council (DCC) in respect of the subject site, and the nursing home use has not been abandoned.
- The nursing home use has temporarily halted during the period in which the sale of the property is being finalised.
- The site is intended to continue its use as a nursing home under the new ownership and continue to facilitate the provision of a community service in the area.
- The site inspection by DCC was carried out during the sale of the site. It is the intention of the new property owners to resume the care home use on the site upon completion of the sale.
- The site in its entirety will be in a care home use during 2027 and, therefore, should not be liable to pay the RZLT.
- The property was not subject to the RZLT in previous years.
- The site will be liable to pay commercial rates in 2027 and was liable for commercial rates in 2026.

- If a site is subject to commercial rates, it is specifically excluded from the RZLT in accordance with Section 653B of the Taxes Consolidation Act (TCA), 1997
- If the site is not removed from the liability to pay the RZLT, it will be subject to both residential and commercial rates, which is highly inequitable.
- They accept that the site is zoned Z2-residential and has access to public services.
- They refute that the site is not in use as a premises, in which a trade or profession is being carried on.
- The use as a nursing home has temporarily paused due to a change of ownership. However, the new owner intends to continue the commercial use on site as a nursing home.
- The use of the site has been established and permitted as a nursing home for the past thirty-eight years.
- The use on the site remains as commercial and the site is not designated as derelict or abandoned and the intention to continue the commercial use on the site is evident.
- The site qualifies for an exemption under section 653B of the TCA. The site is permitted as commercial (specifically as a nursing home) and has been subject to commercial rates for several years. The site will be in commercial use in 2027 and will continue to be subject to commercial rates in 2027. Therefore, it is considered that the site is exempt from the RZLT.
- The site is zoned for residential purposes, has a permitted and established nursing home use on site, is liable to commercial rates which have been paid and provides an important service to the local community and, therefore, satisfies the criteria under Section 653B of the TCA.
- The exemption under Section 653B(c)(I) also applies as the use within the property is authorised and integral to social and community infrastructure.

Submissions by Prescribed Bodies – Appeal Stage

Appeal not referred to any of the prescribed bodies.		
Assessment		
Date of Assessment: 12th day of October 2026		
Zoning Status of Land		
The subject lands/site (a) is included in a development plan, in accordance with section 10(2)(a) of the Act of 2000, or local area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned—	(i) solely or primarily for residential use,	The lands are zoned Z2-Residential Neighbourhoods (Conservation Areas) and are considered within scope of section 653B(a)(i). 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 Coimisiún is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only".* I consider that the lands meet the criteria for inclusion on the map under Section 653B (a)(b) and (c) in that they are zoned solely or primarily for residential use, the city (urban) location means it

		is reasonable to consider it may have access, or be connected to public infrastructure and facilities and it is reasonable to consider that it is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings.
Status of Lands		
653B(2)(a)(i) (primarily residential use)	**653B(c)(i)**	
	(i) Development which is not unauthorised and is in use as a premises, in which a trade or profession is being carried on, that is liable to commercial rates, that it is reasonable to consider is being used to provides services to residents of adjacent residential areas	The appellants set out that there is a permitted and established commercial use as a nursing home within the site which was first permitted in 1988. However, as acknowledged by the appellants within their appeal submission, the nursing home use was temporarily paused following a sale of the property and the site visit was conducted by the Dublin City Council

		planners in May 2026, during the sale of the property when the nursing home use was temporarily paused. The appeal submission sets out that the nursing home use will recommence and that commercial rates will be paid for the 2027 calendar year as they have been on the site for the past several years. I note that the nursing home was permitted on the site in 1988 and that a nursing home has operated on site since then. The new owners of the property have stated it is their intention to recommence the nursing home use upon completion of the purchase of the property. No record of any planning application for a change of use of the property has been submitted to DCC or for a Section 5 planning exemption in relation to a change of use on site. I

		note that Dublin City Council stated in their RZLT report that the site was vacant on the 20th day of May 2026. However, as per the legislation, the relevant date for RZLT assessment is the 1st day of January 2026. It is unclear if the nursing home use was in existence in site on the 1st day of January 2026. However, I note that the appellants have submitted a commercial rates bill for 2025 which is stated to be paid by direct debit. Based on the information submitted by the appellants and the former property owners, I am satisfied that the nursing home use was temporarily paused pending the sale of the property. Documentation to this effect has been submitted and a completion of sale document has been

		submitted dated 27th day of July 2026. I am satisfied that commercial rates have been paid on the property and therefore, on balance, notwithstanding that a temporary pause in the nursing home use has occurred pending the completion of sale and recommencement of the nursing home use by the new property owners as stated within the appeal submission and which they state will be liable for commercial rates in 2027. Therefore, the property is not vacant or idle and has a long established and permitted use as a nursing home and will recommence this use for a profession where health services are provided to the local community amongst others and, is authorised and is liable to the payment of commercial rates.

653B(2)(a)(ii) (mixture of uses)	**653B(c)(ii)**	
	(ii) It is reasonable to consider that the land is vacant or idle	N/A. The subject lands are zoned Z2 -Residential Neighbourhoods and solely or primarily for residential use.
	Does 653B(2)(b) apply?	
Provisions of 653(2)(b)		The land owners set out in their appeal submission that the site should be removed from the RZLT map on the basis of the provisions set out within Section 635B(i) of the Taxes Consolidation Act 1997 (as amended), which relate to land zoned solely or primarily for residential use, and "having regard only to development (within the meaning of the Act of 2000) which is not unauthorised development (within the meaning of the Act 2000), is in use as a premises, in which a trade or profession is being carried on, that is liable to

		commercial rates, this it is reasonable to consider is being use to provide services to residents of adjacent residential areas". In relation to the aspect of Section 653B(i) regarding provision of services to residents of adjacent residential areas, I consider that the nursing home use would come under this category. Also, based on the information submitted by the landowners and the Local Authority, I am satisfied that the nursing home use on site are both authorised and established and, notwithstanding the temporary pause of the nursing home use, pending the sale of the property, I am satisfied that the site should be excluded from the RZLT map on the basis of the criteria under Section 653B(i).

653B(2)(b)	Is it reasonable to consider 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.	I consider that by virtue of the city (urban) location means it is reasonable to consider it may have access, or be connected to public infrastructure and facilities.
	Roads	YES-Brownfield site with existing access to directly onto Clontarf Road.
	Footpaths	YES
	Public Lighting	YES
	Foul sewer Drainage	YES-Brownfield site.
	Water Supply	YES-Brownfield site.
	Does 653B(2)(c) apply?	
Provisions of 653B(2)(c)		
653B(2)(c)	It is reasonable to consider is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of known archaeological or historic remains.	YES
STEP 4 – Consider remaining exclusions under 653B (iii) to (v) –		

Exclusions 653B (iii) to (v) –			
BUT which is not land (iii) that it is reasonable to consider is required for, or is integral to, occupation by:	(I)	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,	Yes-A nursing home use would be regarded as part of community infrastructure and for the provision of community infrastructure including healthcare facilities. The appellants are seeking an exemption from the RZLT tax on this basis, as the nursing home on site is authorised and has been subject to commercial rates for several years. therefore, the site should not be excluded from the RZLT map on the basis of the criteria under Section 653B(i).
	(II)	transport facilities and infrastructure,	NO
	(III)	energy infrastructure and facilities,	NO
	(IV)	telecommunications infrastructure and facilities,	NO
	(V)	water and wastewater infrastructure and facilities,	NO

	(VI) waste management and disposal infrastructure, or	NO
	(VII) recreational infrastructure, including sports facilities and playgrounds,	NO
(iv) that is subject to a statutory designation that may preclude development, or		NO
(v) on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990		NO

Assessment – Key Conclusions

For the purposes of falling within the scope of the RZLT, the criteria is whether it 'is reasonable to consider'. The local authority determined the lands to be in scope as it is reasonable to consider that that the lands have access or may be connected to public infrastructure and facilities including road, footpaths, public lighting, foul sewer drainage, surface water drainage and water supply that is necessary for dwellings to be developed and that have sufficient service capacity for such development and the lands are not affected in terms of their physical condition by matters to a sufficient extent to preclude the provision of dwellings. The provision of infrastructure to the subject lands is considered to be in the control of Dublin City Council or Uisce Eireann and the local authority determined that that the subject lands are in scope and, therefore, retained within the RZLT Final Map.

Page 8 of the Residential Zoned Land Tax - Guidelines for Planning Authority, June 2022 (RZLT Guidelines) sets out that a need for network upgrades is not considered to exclude lands, where sufficient treatment capacity is confirmed to exist. Issues relating to wastewater or water capacity were not raised by the appellants and it is contended that there is access to water services in this instance. Based on the information submitted, I am satisfied that the appellants have demonstrated that the nursing home use on site is permitted and established and that commercial rates have been paid in relation to the site for several years including for 2025. Therefore, the site should be excluded from the RZLT map on the basis of the criteria under Section 653B(i) in relation to the provision of community infrastructure including healthcare facilities

Based on the information contained in the Uisce Eireann referral response to the Coimisiún (dated 3rd day of September 2026), UE have confirmed that services are available and that there is sufficient wastewater treatment and water mains capacity to serve the development of the lands. I consider that based on this information, it is reasonable to consider that there is access to/or a connection can be facilitated to sewer and water connections on land that is the control of the local authority and/or the landowner.

Recommendation	
Set Aside	I consider that the lands identified as no's 5-7 Clontarf Road, Dublin 3 (Parcel ID DCC000063085) do meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended for the reasons and consideration set out below.

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.

The lands identified as no's 5-7 Clontarf Road, Dublin 3 (Parcel ID DCC000063085) located on lands zoned Z2-Residential Neighbourhoods (Conservation areas) are considered out of scope of Section 653B(a). The lands are located within an established urban area with documentary evidence from UE that services are available and that there is sufficient wastewater capacity to serve the lands. The appellants have demonstrated that the nursing home use on site is permitted and established and that commercial rates have been paid in relation to the site for several years including for 2025. Therefore, the site should be excluded from the RZLT map on the basis of the criteria under Section 653B(i) in relation to the provision of community infrastructure including healthcare facilities.

Recommended Draft Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Dublin City Council

Local Authority Reference Number: RZLT-000312

Appeal by Yeria Unlimited Company 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 Dublin City Council on the 29th day of June 2026 in respect of the site described below.

Lands at: No's 5-7 Clontarf Road, Dublin 3.

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:

The Commission set aside the determination of the local authority and allow the appeal in relation to the lands identified as 5-7 Clontarf Road Dublin 3 (Parcel ID DCC000063085).

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.

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Declaration

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 me, directly or indirectly, following my professional assessment and recommendation set out in my report in an improper or inappropriate way.

Fergal Ó Bric
Planning Inspectorate

Date: 12th day of October 2026