

Board Direction BD-014174-23 ABP-316701-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 17/10/2023

The Board decided to **confirm** the determination of the local authority contrary to the Inspector's recommendation for the reasons and considerations as follows:

## **Reasons and Considerations**

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 guidance set out in the 'Guidelines for Planning Authorities on the Residential Zoned Land Tax' (2022), it is considered that the site is in scope for the purposes of the RZLT map. Specifically, it is evident that the site has access 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 and with sufficient capacity available for such development.

## Note:

The Board did not share the view of the inspector that there was no capacity in the existing wastewater infrastructure. The copy of the pre-connection enquiry outcome from Uisce Éireann (dated 18<sup>th</sup> January 2021) provided by the appellant in support of its argument relates to adjoining lands to the south of the lands identified on the residential zoned land tax draft map (Land Parcel ID CCLA00025880). In respect of a water and wastewater connection, the pre-connection enquiry outcome sets out that in respect of both the water and wastewater, connections were (on that date)

feasible subject to upgrades, with a portion of the cost of the upgrades for wastewater to be bourne by the developer to allow for increased wastewater load.

Section 3.1.1. of the guidelines sets out that network upgrades are not considered to exclude lands where sufficient treatment capacity is confirmed to exist. It is acknowledged that the pre-connection enquiry outcome does not state that sufficient treatment capacity exists, however, it does state that both water and wastewater connections are feasible subject to upgrades.

The Board was otherwise satisfied that it was reasonable to accept, based on the Local Authority's knowledge and information provided, that the site can be serviced with water and wastewater infrastructure.

Access is available via lands within the control of the appellant as the lands adjoin the public road (L2980). A footpath can be provided and no significant sections of new footpath across other landholdings (not in the control of the landowner or local authority) is evidently required. While a short stretch of footpath may be required to the south of the lands to connect with the existing footpath, this is along the public road and no evidence is put forward that this is not within the control of the Local Authority, and it cannot be considered to be a significant section of new footpath across other landholdings. Footpaths along the remainder of the site can be provided in the normal course of the development of the site.

Overall, the Board was satisfied that the site has access 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 and with sufficient capacity available for such development and that the site is in scope for the purposes of the RZLT map.

Board Member Patricia Calleary Date: 18/10/2023