

An
Bord
Pleanála

Board Order
ABP- 320406-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Limerick City and County Council

Planning Authority Reference Number: LCC-C293-RZLT5-4

Appeal by Mary Hannon care of John Shaw Auctioneers Limited of 1 Lower Mallow Street, Limerick in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the map of the Residential Zoned Land Tax by Limerick City and County Council on the 5th day of June 2024 in respect of the site described below.

Lands at: Clonmacken Road, Caherdavin, Limerick.

Decision

The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decides to confirm the determination of the local authority.

Reasons and Considerations

The lands identified as Parcel ID LKLA00002215 are zoned 'Existing Residential' and accommodate a farmhouse, yard, and other buildings. Land which is zoned residential and contains existing residential development such as estates or individual houses are considered 'in scope' from a zoning perspective and therefore must be included on the map. While noting that owners of residential properties within housing estates or individual houses will not be liable for RZLT, under section 653J of the Taxes Consolidation Act 1997, as amended, the board's role in this appeal is to review the determination of the planning 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 legislation does not give the board a role in determining whether a site is a 'relevant site' by applying the provisions of section 653O of the Act or whether a site is ultimately liable for a charge under the RZLT. Having regard to the foregoing, it is appropriate that Parcel ID LKLA00002215 is retained on the map.

The lands identified as Parcel ID LKLA00002659 are located on lands zoned 'New Residential' and are designated as 'Tier 2: Serviceable Zoned Land' in the Limerick City and County Development Plan 2022-2028. The lands are located within an established urban area and have access to, or can be connected to surface water drainage infrastructure, along with water supply and foul sewer drainage for which there is sufficient capacity available as evidenced by Uisce Éireann Water Supply and Wastewater Capacity Registers which confirm capacity to serve the lands. As such 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 residential zoning objective that applies to these lands. Noting that developer-led road widening is required to facilitate development on the lands, it is considered that such works would typically form part of the development management process. The lands are not affected in terms of their physical condition by matters to a sufficient extent to preclude the provision of

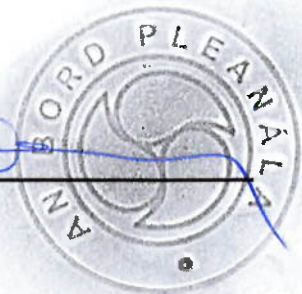
dwellings and therefore, an exemption pursuant to section 653B(c) of the Act does not apply to the lands. The use of the land for agricultural or horticultural purposes is not considered to be exempted from scope as they are not subject to rates and, as such, the lands do not meet the criteria for exclusion set out in section 653B(c)(i) of the Act. The matter of lands being vacant or idle as referred to in section 653B (a)(ii) of the Taxes Consolidation Act 1997, as amended, relates to lands zoned for a mixture of uses only, which does not apply in this instance, given that the subject lands are zoned primarily for residential use.



Martina Hennessy

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board.**



Dated this 16th day of October 2024