



An
Bord
Pleanála

Inspector's Report ABP-316243-23

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	Lands at Buttevant, Co. Cork
Planning Authority	Cork County Council
Planning Authority Reg. Ref.	DRZLT474585659
Appellant(s)	Pat and James O'Donnell
Inspector	John Duffy

1.0 Site Location and Description

- 1.1. Buttevant, Co. Cork is a small town located on the main Cork – Limerick road (N20), 12km north of Mallow and 15km south of Charleville. The town stands on the banks of the River Awbeg, a tributary of the Blackwater. The subject site is located to the north-west of the town centre, on the southern side of Station Road. The lands are in agricultural use. The site is bound to the east of housing along and off New Street, to the west by agricultural fields and to the south by a new residential area, vacant land and Buttevant AFC grounds.
- 1.2. The site comprises Parcel ID BV-R-01 on the RZLT draft map.

2.0 Zoning and Other Provisions

- 2.1. With effect from 6th June 2022 the Cork County Development Plan 2022 – 2028 replaced the 8 Municipal District Local Area Plans adopted in 2017, including the Kanturk Mallow Municipal District LAP. Chapter 2 of Volume 3 of the Development Plan includes the Kanturk Mallow Municipal District.
- 2.2. The subject site located within the town development boundary and is zoned 'Residential' on the land-use map in the Cork County Development Plan 2022-2028.
- 2.3. The site is subject to Objective BV-R-01 which states: 'Medium B Density Residential Development. Field boundaries, hedgerows and other features of biodiversity value shall be protected and integrated into new development. Pedestrian connectivity into zoned lands to the south to be provided.'
- 2.4. The site is not located within Buttevant Architectural Conservation Area (ACA).
- 2.5. The closest Protected Structure (RPS ID 52 – Military Barracks (now Industrial Estate) is situated north of the lands, on the northern side of Station Road.

3.0 Planning History

There is no recent, relevant, or valid applications on this site.

4.0 Submission to the Local Authority

- 4.1. The appellant made a submission to the Local Authority seeking to have their lands removed from the draft map on the basis that the lands have always been used for agricultural purposes and that the required services are not available.

5.0 Determination by the Local Authority

- 5.1. The Local Authority determined that the site was in scope, given that it meets the criteria for inclusion on the RZLT map as set out in section 653B of the Taxes Consolidation Act 1997.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- The lands have been in family ownership for a century and are currently and have always been used for agricultural purposes.
- The appellants are not developers.
- The tax is undemocratic.

6.2. Planning Authority Response

- Uisce Éireann has confirmed a watermain and sewer are located proximate to the site.
- The site is zoned for residential development and is served by footpaths and public lighting.

7.0 Assessment

- 7.1. The comments raised in the appeal submission are noted, as are the report and response to the appeal from the Local Planning Authority. The site identified for inclusion on the RZLT map is zoned for residential use and the Local Planning Authority determined that the site remain on the RZLT map.
- 7.2. I note the comments made in reference to the agricultural use of these lands, however there are no exemptions in the legislation from inclusion on the draft RZLT map on the basis of the land being used for agricultural purposes.
- 7.3. I am of the view that the land satisfies criteria 653B (b) of the Taxes Consolidation Act 1997, as amended, and that it is serviced or has access to services necessary for dwellings to be developed and with sufficient service capacity available for such development. As such the lands could have development potential.

8.0 Recommendation

- 8.1. I recommend that the board confirm the determination of the Local Authority and that the indicated site be retained on the map.

9.0 Reasons and Considerations

- 9.1. The site is within an area zoned for residential use that is serviced or has access to services necessary for dwellings to be developed with sufficient service capacity available for such development. The site does satisfy the criteria for inclusion on the map set out in section 653B(c) 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.

John Duffy
Planning Inspector

7th September 2023