



An
Bord
Pleanála

Inspector's Report ABP-316266-23.

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
Location	Lands at Kinlough, Co. Leitrim.
Sligo	Leitrim County Council.
Local Authority Reg. Ref.	RZLT D12
Appellant	Gerard Connolly.
Inspector	Dáire McDevitt

1.0 Site Description

The appeal lands identified as RZLT D12 are located in the settlement of Kinlough, Co. Leitrim.

2.0 Zoning

Notices on Leitrim County Council website note that the Leitrim County Development Plan 2015-2021 was extended by resolution to the 31st March 2023. I note that the Leitrim County Development Plan 2015-2021 was the plan in effect during the RZLT submission period.

Leitrim County Development Plan 2023-2029 was adopted by the Elected Members of Leitrim County Council at a Special Planning Meeting on the 7th February 2023. The Plan came into effect 6 weeks from the date of adoption, on 21st March 2023. The Determination which is the subject of this appeal was made on the 27th March 2023.

Kinlough is designated in the Leitrim County Development Plan 2023-2029 as a Tier 2B Support Town under the Leitrim County Settlement Hierarchy, with its function recognised as fulfilling “local service and some specialised employment and tourism functions which play an important role in supporting the social, economic and cultural life within their rural communities”

The lands which are the subject of this appeal are zoned ‘New Residential’ and identified as ‘Low Density Residential’ with stated objective ‘ *to provide primarily for new residential development and community services at appropriate densities for the positioning of the centre in the Settlement Hierarchy and with an emphasis on quality of design*’

3.0 Planning History

None stated

4.0 Submission to the Local Authority

The appellant made a submission to the local authority seeking to have his lands removed from the draft map on the basis that the lands are being farmed.

5.0 Determination by the Local Authority

I draw the Board's attention to the fact that the original plot of land identified under RZLT D12 referred to a larger plot of land in the appellant's ownership, part of which was removed from the RZLT map by the local authority as set out in the determination summarised below.

The local authority determined having regard to a) part 22A of the Taxes Consolidation Act 1997 (as introduced by the Finance Act 2021) and b) section 28 Ministerial guidelines 'Residential Zoned Land Tax – Guidelines for Planning Authorities (2022) concluded that a) The lands now zoned Open space and the lands outside the development envelope for Kinlough in the Leitrim County Development Plan 2023-2029 do not fulfil the qualifying criteria set out in Part 22A of the Taxes Consolidation Act 1997 (as introduced by the Finance Act 2021) and the 2022 section 28 Ministerial guidelines 'Residential Zoned Land Tax – Guidelines for Planning Authorities (2022) for inclusion on the RZLT map and will be excluded from the final map published on 01 December 2023. And b) in accordance with the 2022 section 28 Ministerial guidelines 'Development plan Guidelines for Planning Authorities', the lands zoned Low Density Residential will be included in the final map published on the 01 December 2023.

6.0 The Appeal

6.1 Grounds of Appeal

Grounds of appeal are summarised as follows:

- The lands are in agricultural use.

7.0 Assessment

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 appeal lands are zoned residential and therefore within scope of section 653B(a).

With regard to the use of the lands for agricultural purposes. As noted in the 2022 RZLT Guidelines the use of land for agricultural or horticultural purposes are not considered to be exempted from scope as they are not subject to rates. Based on the information available I have no evidence that this is the case. I am satisfied that the lands do not meet the criteria for exclusion set out in section 653B(c)(i) and the grounds of appeal should be dismissed.

8.0 Recommendation

I recommend that the board confirm the determination of the local authority and retain the lands identified as RZLT D12 on the map.

9.0 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, the lands identified as RZLT D12 meet the provisions of section 653B for inclusion and there are no matters arising that warrant exclusion from the map.

I confirm that the report represents my profession 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.

Dáire McDevitt
Senior Planning Inspector
26th June 2023