



An
Bord
Pleanála

Inspector's Report ABP-316417-23.

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| 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 | Gormanstown Road, Stamullen, Co. Meath |
| Local Authority | Meath County Council. |
| Local Authority Reg. Ref. | MH-C89-18 |
| Appellant | Eamon McCullough |
| Inspector | Emma Nevin |

1.0 Site Description

1.1. The site is located on the eastern side of Stamullen. The site is bound by Gormanstown Road, the M1 motorway and an existing residential development. The site has an area of 2.96 Ha.

2.0 Zoning

2.1. The site is zoned 'new residential' in the Meath County Development Plan 2021-2027 under objective A2, with a stated objective "*To provide for new residential communities with ancillary community facilities, neighbourhood facilities and employment uses as considered appropriate for the status of the centre in the Settlement Hierarchy*". As such, residential is use permitted on the subject lands.

2.2. The site is also zoned 'F1 – Open Space', where the zoning objective is, "*To provide for and improve open spaces for active and passive recreational amenities*".

3.0 Planning History

3.1. Site

- SA901417: Conditional permission granted by Meath County Council on 7th September 2009 for the construction of a new access road, footpaths and cycle tracks to serve the adjoining lands including a new junction with the Gormanstown Road.
- 221315: Permission refused by Meath County Council for two reasons on 13th July 2023 for a development consisting of the construction of 81 no. detached and semi-detached residential units, the construction of site entrance with connection to the Gormanston Road; provision of all associated infrastructure, landscaping, site boundaries, lighting, ESB substation and all associated site development works.

The application is currently on appeal to An Bord Pleanála (ABP-317754-23) - decision pending.

The reasons for refusal stated that the proposed access road has not been designed as a Link Street as required and as such would prejudice the delivery of STA OBJ 9 of the Development Plan and would be contrary to the

proper planning and sustainable development of the area. It was also considered that the layout of the proposed development did not provide a separate access to the agricultural lands to the east, resulting in agricultural traffic and machinery travelling through a residential area, thereby creating a traffic hazard and endangering public safety.

4.0 Submission to the Local Authority

- 4.1. The appellant made a submission to the Local Authority stating the lands being actively farmed and are integral to the operation of the landowner's trade.
- 4.2. The lands do not presently have access to certain public infrastructure necessary for dwellings to be developed as set out in the recently submitted planning application under Reg. Ref. 22/1315, as noted in Irish Waters correspondence under this application.
- 4.3. The landowner is committed, subject to planning, to developing the lands in line with the zoning for the lands. This is conveyed in the current application under Reg. Ref. 22/1315.
- 4.4. The landowner does not believe that the said land meets the criteria for inclusion on the RZLT map and requests the local authority to revise the map to exclude the lands as detailed in the submission.

5.0 Determination by the Local Authority

- 5.1. The reasons proposed to exclude the lands from the scope of the RZTL are noted. It should be noted as per Section 3.1.2 'Exclusions from the Map', the use of land for agriculture or horticultural purposes are not considered to be exempt from scope as they are not subject to commercial rates.
- 5.2. It is noted that the site currently has a live application that is subject to further information. While the application presently requires clarity on matters relating to transportation and water, this submission does not demonstrate that the physical condition of the land would ultimately preclude housing development within the lifetime of the County Development Plan 2021 – 2027.
- 5.3. The public sewer and watermain are located in the public road immediately to the south of the subject land parcel.

5.4. The local authority recommends that the lands should remain in scope and no change to the RZLT Map.

6.0 The Appeal

6.1. Grounds of Appeal

- The lands are being actively farmed and are integral to the operation of the appellants trade being carried out on the land, therefore the lands would not be regarded as within the scope of Section 653B(c)(ii) of the Taxes Consolidation Act 1997, as amended, and would not satisfy relevant criteria for inclusion on the RZLT map.
- The lands presently do not have ready access to certain public infrastructure necessary for dwellings to be delivered as set out in the recently submitted planning application under Reg. Ref. 22/1315, currently at further information stage. As noted in Irish Waters correspondence under this application, the lands would not satisfy the requirements set out in Section 653B(b) of the Taxes Consolidation Act 1997, as amended, and would not satisfy relevant criteria for inclusion on the RZLT map.
- The site contains a landuse objective as per the Development Plan 2021-2027 “Transport Indicative Road” and STA Obj 9 states: “To facilitate vehicular access to/from the town to commercial and employment uses on lands identified with an E2 “General Enterprise & Employment” and E3 “Warehousing & Distribution” land use zoning objective which would serve inter alia, Stamullen town and access to the M1 Motorway Interchange”. As borne out by the further information request Meath County Council have requested the objective to be developed while TII have made a submission to state that the objective is at variance with National and Regional Policy. TII’s submission on file, which is consistent with previous submissions on lands to the northwest wherein An Bord Pleanála refused a vehicular connection to City North on two occasions (ABP Ref-301284 and ABP Ref PL.17.237144). This poses the question as to whether the objective is achievable/premature pending the upgrade of Jct. 7. The appellant is awaiting a meeting with Meath County Council to progress the further information.

7.0 Assessment

- 7.1. Section 3.1.2 'Exclusions from the Map', of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, 2022, notes that the use of land for agricultural or horticultural purposes are not considered to be exempted from scope as they are not subject to rates. As such, the fact that the lands are in agricultural use does not qualify for omitting the lands from the map under section 653B(c)(ii) of the Taxes Consolidation Act 1997, as amended.
- 7.2. The applicant states that the land does not have access to public infrastructure necessary for dwellings to be delivered, which formed part of the further information request on planning application on Reg. Ref. 22/1315.
- 7.3. No report was received from Uisce Eireann on the subsequent appeal. However, the planning authority concluded in their assessment that clarity on the matters relating to water (under planning application Reg. Ref. 22/1315), does not demonstrate that the physical condition of the land would ultimately preclude housing development within the lifetime of the Development Plan. Regard is also had to the location of the public sewer and water main location in the public road, immediately to the south of the subject land parcel.
- 7.4. It is noted the South Louth & East Meath water resource zone (WRZ ID: 2100SC0001) is stated to have Capacity Available - LoS improvement required on the Uisce Eireann Water Supply Capacity Register published in June 2023 (Capacity Available - LoS improvement required means '*Capacity Available to meet 2032 population targets - Level of service (LoS) improvement required. Leakage reduction and/or capital investment will be required to maintain/improve levels of service as demand increases. These proposals will be developed & prioritised through the National Water Resources Plan and investment planning process*').
- 7.5. In my opinion there is a viable water supply/ connection available in proximity to the site and, therefore, the site can be reasonably serviced in terms of water supply, as per Section 653B (b) of the Taxes Consolidation Act 1997, as amended.
- 7.6. It is noted the Stamullen WWTP (Ref. D0262) has a Green Status on the Uisce Eireann Wastewater Treatment Capacity Register published in June 2023. Green status is stated to mean '*spare capacity available.*'

- 7.7. In my opinion there is a viable wastewater connection available in proximity to the site and, therefore, the site can be reasonably serviced in terms of wastewater, as per Section 653B (b) of the Taxes Consolidation Act 1997, as amended.
- 7.8. The appellant also refers to the landuse objective as per the Development Plan 2021-2027 "Transport Indicative Road" and STA Obj 9 which states: "To facilitate vehicular access to/from the town to commercial and employment uses on lands identified with an E2 "General Enterprise & Employment" and E3 "Warehousing & Distribution" land use zoning objective which would serve inter alia, Stamullen town and access to the M1 Motorway Interchange". This also formed part of the further information request on planning application on Reg. Ref. 22/1315. The appellant is questioning whether the objective is achievable/premature pending the upgrade of Jct. 7. The planning authority concluded in their assessment that clarity on the matters relating to transportation (under planning application Reg. Ref. 22/1315), does not demonstrate that the physical condition of the land would ultimately preclude housing development within the lifetime of the Development Plan. As such, it is reasonable to consider that the site may have access or be connected to public infrastructure including roads and footpaths necessary for dwellings to be developed, as per section 653B (b) of the Taxes Consolidation Act 1997, as amended.
- 7.9. Since the subsequent appeal, planning application Reg. Ref. 22/1315, was refused by Meath County Council, following further information, for reasons including the design and layout of the access road within the proposed development. This application is currently on appeal with An Bord Pleanála (ABP-317754-23), decision pending. Notwithstanding, the fact that there is a planning application on the subject site is not considered to meet the criteria as set out in the Section 653B of the Taxes Consolidation Act 1997, as amended. This is reinforced in Section 3.2.3 '*Consideration of Submissions on Inclusion on Maps*' of the Guidelines which states that "*matters which are unrelated to the criteria identified in section 653B such as planning permission, commencement on land in-scope, finance, or personal circumstances are not matters to be taken into account during consideration of submissions*". Accordingly, the lands are considered 'in-scope'.
- 7.10. As such, the lands are serviced, having access to the necessary public infrastructure and facilities including road and footpath access, public lighting, foul sewer, surface

water drainage and water supply and it is, therefore, to be expected that the site is suitable for development of residential units in accordance with the zoning that applies.

- 7.11. The appeal grounds do not raise any exclusions that would apply to the subject lands and warrant its removal from the map, with reference to Section 653B the Taxes Consolidation Act 1997, as amended, and the RZLT Guidelines.

8.0 Recommendation

- 8.1. The lands identified as MH-C89-18 are located within an established urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes. The lands are accessible, and it is reasonable to conclude that the lands can be developed in accordance with the residential zoning objective that applies to these lands. These lands identified as MH-C89-18 meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion from the map.
- 8.2. I recommend that the Board confirm the determination of the local authority and direct the local authority to retain the lands identified as MH-C89-18 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, and the advice in section 3.1.2 and 3.2.3 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, 2022, the lands identified as MH-C89-18 are considered in scope for the purposes of the RZLT 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.

Emma Nevin
Planning Inspector

15th August 2023