



An  
Bord  
Pleanála

## Inspector's Report ABP-316418-23.

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<b>Type of Appeal</b>	Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax
<b>Location</b>	Termonfeckin Road, Drogheda, Co. Louth
<b>Local Authority</b>	Louth County Council.
<b>Local Authority Reg. Ref.</b>	LH-C2-RZLT-30
<b>Appellant</b>	Dwellings Development Ltd.
<b>Inspector</b>	Stephen J. O'Sullivan

## **1.0 Site Description**

- 1.1. The site comprises 7.97 hectares of land at the edge of the built up area of Drogheda, Co. Louth.

## **2.0 Zoning**

- 2.1. The site is zoned for residential use by the Louth County Development Plan 2021-2027 under objective A2 'New Residential – Phase 1'.

## **3.0 Planning History**

- 3.1. Reg. Ref 22/897 – the council granted permission in May 2023 for 97 dwellings on the south-western part of the site.
- 3.2. Reg. Ref. 18/560 – In august 2019 the council extended the duration of the planning permission granted under 07/1791 for 782 dwellings on lands including the current site.

## **4.0 Submission to the Local Authority**

- 4.1. The appellant made a submission to the Local Authority seeking to have its lands removed from the draft map on the basis that the lands were in agricultural use and that there were constraints on the infrastructure serving the site.

## **5.0 Determination by the Local Authority**

- 5.1. The local authority determined that the site was in scope and should remain on the map. The consideration of the submission stated that use of the site for agriculture did not constitute a criterion to exclude the site from the map under section 653B of the act, while Uisce Eireann had made a submission on the application 22/877 stating that the site had reasonable access to water supply and wastewater infrastructure subject to some network and extensions in the public road.

## 6.0 The Appeal

### 6.1. Grounds of Appeal

- The entire landholding should be omitted from the map.
- Permission for 97 dwellings as phase 1 of the development of the landholding was granted on 6<sup>th</sup> April 2023 under Reg. Ref. 22/877. Construction will commence in June 2023 and will be sufficiently advanced by 2024 so the land are not within scope and do not meet the criteria in section 653 of the act.
- Applications for permission for phases 2 and 3 of the development of the landholding will be submitted by the end of Q2 of 2023 for c165 dwellings with estimated commenced dates in Q1 2024. Permission exists on site after having been granted under Reg. Ref. 07/1791 and extended under Reg. Ref. 18/560. Therefore these lands are not within scope and do not meet the criteria in section 653 of the act.

## 7.0 Assessment

- 7.1. Obtaining a grant of permission for housing on land does not constitute a criteria for omitting land from the map under section 653B. Nor does developing or occupying that housing.

## 8.0 Recommendation

- 8.1. I recommend that the board set confirm the determination of the local authority.

## 9.0 Reasons and Considerations

The grounds of the appeal do not refer to the criteria for including land on the Residential Zoned Land Tax set out in section 653B of the Taxes Consolidation Act 1997, as amended.

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.

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Stephen J. O'Sullivan  
Planning Inspector

19<sup>th</sup> May 2023