

Inspector's Report ABP-316467-23

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	Dublin Road, Kilmacuagh, Athlone, Co. Westmeath
Planning Authority	Westmeath County Council
Planning Authority Reg. Ref.	WM-C49-RZLT-7
Appellant(s)	Jim Derwin
Inspector	Paul O'Brien

1.0 Site Location and Description

1.1. The subject site is located to the south of the R446 – Dublin Road, Athlone, Co. Westmeath, to the east of the town centre. The irregular shaped site, with a site area of 5.4 hectares, is bisected by a laneway that provides access to individual houses, which are located to the south of the Dublin to Galway railway line. The northern part of the site contains a number of agricultural buildings and yards and which are located on both sides of the laneway.

2.0 **Zoning and Other Provisions**

2.1. The site is within the 'Development Plan Boundary' of the Athlone Town Development Plan 2014 – 2020. The subject site is zoned for 'Proposed Residential'.

3.0 **Planning History**

3.1. None.

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 site is used to support a family business, horse dealing. There is no proposal to sell or redevelop the lands for other purposes at this time.
- 4.2. The site is not located on lands that are zoned in accordance with Section 10(2)(a) of the Planning and Development Act 2000 as amended. The zoning of these lands has expired with the adoption of the Westmeath County Development Plan 2021 – 2027.
- 4.3. Adequate lands have been zoned in Athlone to support 11,305 persons. In order for the core strategy to be compliant, lands would require removal from been residentially zoned to ensure that the population cannot exceed the stated target. The site is in agricultural use and should be zoned as such.

5.0 **Determination by the Local Authority**

- 5.1. The Local Authority determined that the site was in scope. The site is suitably zoned for residential development and consider that the zoning that is in place on the site remains in force. A new joint plan is to be prepared by Westmeath and Roscommon County Councils for Athlone.
- 5.2. The site is suitable for servicing in terms of road access the provision of public water and foul drainage systems.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- The site is not located on lands that are zoned in accordance with Section 10(2)(a) of the Planning and Development Act 2000 as amended. The zoning of these lands has expired with the adoption of the Westmeath County Development Plan 2021 2027.
- The site is used to support a family business, which is described as horse dealing. There is no proposal to sell or redevelop the lands for other purposes at this time. It is considered that the site will remain in use for equine purposes into the future.
- Adequate lands have been zoned in Athlone to support 11,305 persons. In order for the core strategy to be compliant, lands would require removal from been residentially zoned to ensure that the population cannot exceed the stated target. The site is in agricultural use and should be zoned as such.

Request that the site be removed from the RZLT map.

6.2. Planning Authority Response

• No comment.

7.0 Assessment

- 7.1. The comments raised in the appeal are noted. The site is zoned for residential development and can be serviced by roads and water/ drainage.
- 7.2. As reported by the Planning Authority, the site is located within the Athlone Town Development Plan 2014 – 2020 area, and although the plan has gone over its conclusion date, the zoning of the site remains in force.
- 7.3. The Athlone Development Plan has been replaced by the Westmeath County Development Plan 2021 – 2027, however, this new plan does not provide for any specific zoning/ objectives for this part of Athlone. It is therefore considered that Athlone does not currently have a plan for the development of the town and adjoining lands. This also means that the site is not zoned and is therefore not available for inclusion on the Residential Zoned Land Tax maps.
- 7.4. The report of the Planning Authority suggests that the old plan will remain in force until such time as a new joint plan with Roscommon County Council is prepared for Athlone. I do not agree with this comment as there can only be one County Development Plan in force at the one time. The Planning Authority in saying so, are suggesting that the Westmeath Plan has no role in the development of Athlone and that Athlone is operating independently of the rest of the county. This is not acceptable and would set an undesirable precedent. The old plan for Athlone was due to expire in 2020 and there is no indication that the process to replace it has commenced.
- 7.5. I therefore consider that the site should be omitted from the map as the site is not suitably zoned, for inclusion on the Residential Land Tax Maps.

8.0 **Recommendation**

8.1. I recommend that the board set aside the determination of the Local Authority and allow the appeal.

9.0 **Reasons and Considerations**

9.1. The site does not currently have an active zoning as the Athlone Town Development Plan ceased to function in 2020 and has not been replaced with a new plan or included for zoning as part of the Westmeath Town Development Plan 2021 – 2027. Therefore, the site does not satisfy the criterion 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 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.

Paul O'Brien Planning Inspector

30th May 2023