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Bord  
Pleanála

## Inspector's Report ABP-316653-23.

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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>	Lands at Cloonsheebane, Carrick on Shannon, Leitrim.
<b>Local Authority</b>	Leitrim County Council.
<b>Local Authority Reg. Ref.</b>	RZLT D7
<b>Appellant</b>	Aidan Glancy
<b>Inspector</b>	Dáire McDevitt

## 1.0 Site Description

The appeal lands identified as RZLT D7 (PA Site Ref. No. COS RES 2) is located at Cloonsheebane, in Carrick on Shannon, Co. Leitrim.

## 2.0 Zoning

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

Notices on Leitrim County Council website note that the Leitrim County Development Plan 2015-2021 was extended by resolution to the 31<sup>st</sup> March 2023. The lands are not zoned in the Leitrim County Development Plan 2015-2021 which was the plan in effect during the RZLT submission period.

The lands are not zoned in the current Leitrim County Development Plan 2023-2029 which was the plan in effect at the time Leitrim County Council made its Determination.

The lands were formerly the subject of two zonings ('Primarily Residential' and 'Residential Reserve/Support') in the Carrick-on-Shannon Local Area Plan 2010-2015 which has expired. As such the site currently has no zoning. I note that an indicative access route was also shown on the land use zoning map.

The Planning Authority in their Determination state "*the lands zoned primarily residential in the Carrick-on-Shannon Local Area Plan 2010-2019 will retain this zoning.*"

The local authority highlighted in a note attached to the Notification of Determination on Submission received on the Draft Residential Zoned Land Tax (RZLT) map that Leitrim County Council together with Roscommon County Council have initiated the

preparation of a Joint Local area Plan for the Carrick-on-Shannon and Cortober settlements.

Section 18(4)(a) of the Planning and Development Act 2000 states that '*A local area plan prepared under this section shall indicate the period for which the plan is to remain in force*'. There is no record on the Leitrim County Council website that the LAP has been extended.

### **3.0 Planning History**

None stated

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

The appellants made a submission to the Local Authority seeking to have their lands removed from the draft map on the basis that they request that the land be dezoned, the lands are currently being farmed and there is a private residence on the lands.

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

The local authority determined that the land should be retained on the RZLT Draft Map as it was in scope and should remain on the map having regard to a) part 22A of the Taxes Consolidation Act 1997 (as introduced by the Finance Act 2021), b) part 13 of the Planning and Development Act 2000 (as amended), c) section 28 Ministerial guidelines 'Development Plan Guidelines for Planning Authorities 2022 and d) section 28 Ministerial guidelines 'Residential Zoned Land Tax – Guidelines for Planning Authorities (2022) concluded that a) in accordance with the 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 'Development plan Guidelines for Planning Authorities', the lands zoned Primarily Residential, Residential Reserve/Support in the Carrick-on-Shannon Local Area Plan 2010-2019 will retain this zoning, be included in the final map published on 01 December 2023 and will be in scope of the Residential Zoned Land Tax. And b) in accordance with the criteria set out in the 2022 section 28 Ministerial guidelines 'Residential Zoned Land Tax – Guidelines for Planning Authorities (2022), the existing residential

dwelling will be included in the final map published on the 01 December 2023 but will not be in the scope of the tax and owners of this property will not be liable for this tax.

## **6.0 The Appeal**

### **6.1 Grounds of Appeal**

Grounds of appeal are summarised as follows:

- The lands are in agricultural use.
- Lands adjoin a public road that would not be suitable for additional traffic from a residential development.
- Existing services struggling to cope with current need.
- There is adequate land zoned residential within Carrick on Shannon which is not developed which should be developed before land located 2 miles from the town.
- Plenty of vacant sites and ghost properties around the town that could be completed and developed.

## **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 not zoned under either the Leitrim County Development Plan 2023-2029 or a Local Area Plan as required under section 653B(a) and therefore cannot be considered in scope for the RZLT.

I address the other matters raised in the Grounds of Appeal below, however, as set out above the subject site is not zoned for residential use and therefore cannot be considered in scope for the RZLT for that reason.

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).

Notwithstanding, and as set out above, the site is not currently zoned under a Development Plan or Local Area Plan, and therefore is not in-scope for the RZLT.

Pg. 24 of the RZLT guidelines state:

*If the works required to connect the land to services are materially significant, for example require access to 3rd party lands which are in private ownership or would require CPO or planning permission in themselves, then the land should be considered to be out of scope.*

The provision of infrastructure to the subject lands are considered to be in the control of Leitrim County Council and Uisce Éireann and it is determination of the local authority that the subject lands are in scope and therefore retained within the RZLT Final Map.

There is no correspondence on file from Uisce Éireann. Whilst infrastructure elements/connection may not be in place at present, these would be expected to be provided in conjunction with the development of a site, generally developer led. The appellant submits that while there are services in the area they are struggling to meet the needs of the existing demand. Based on the information available I have no evidence that this is the case. I am satisfied that the lands meet the criteria for inclusion set out in section 653B(b). Notwithstanding, and as set out above, the site is not currently zoned under a Development Plan or Local Area Plan, and therefore is not in-scope for the RZLT.

## **8.0 Recommendation**

I recommend that the board set aside the determination of the local authority and remove the lands identified as RZLT D7 (PA Site Ref. No. COS RES 2) from 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(a) of the Taxes Consolidation Act 1997, as amended, the lands identified as RZLT D7 (PA Site Ref. No. COS RES 2) are not zoned under a current Development Plan or Local Area Plan for the area, and as such cannot be considered in-scope for the RZLT.

*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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Dáire McDevitt  
Senior Planning Inspector  
23<sup>rd</sup> June 2023