



An
Bord
Pleanála

Inspector's Report ABP-316680-23.

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 Attirory, Carrick on Shannon, Co. Leitrim
Local Authority	Leitrim County Council.
Local Authority Reg. Ref.	RZLT D9
Appellant	Eddie Guckian
Inspector	Dáire McDevitt

1.0 Site Description

The appeal lands identified as RZLT D9 (PA site Ref. COS RES 14) are located at Attirory 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 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.

Notices on Leitrim County Council website note that the Leitrim County Development Plan 2015-2021 was extended by resolution to the 31st 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 land use 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.

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 it is not adequately serviced.

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) section 28 Ministerial guidelines 'Residential Zoned Land Tax – Guidelines for Planning Authorities (2022) concluded that a) the lands zoned as Primarily Residential and Residential Reserve/Support in the Carrick on Shannon Local Area Plan 2010-2019 fulfils the criteria set out in part 22A of the Taxes Consolidation Act 1997 (as introduced by the Finance Act 2021) and the section 28 Ministerial guidelines 'Residential Zoned Land Tax – Guidelines for Planning Authorities (2022) for inclusion on the RZLT Map as the land is serviced, or is reasonable to consider may have access to services. Serviced means having access to the necessary public infrastructure and facilities including road and footpath access, public lighting, foul sewer drainage and water supply necessary for dwellings to be developed and for which there is service capacity available sufficient to enable housing to be developed.

6.0 The Appeal

6.1 Grounds of Appeal

Grounds of appeal are summarised as follows:

- There is no access to wastewater services. The closest point to connect to the public wastewater is c.250m from the lands.
- The land is exclusively used for agricultural purposes.

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).

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.

Correspondence on file from Uisce Eireann confirming that a water main exits on the public road in close proximity to the site and that the public sewer is accessible at Caldragh Crescent estate c.30m away. The appellant submits that the closest point is c.250m from the appeal lands.

I am of the view that it is reasonable to conclude that the site may have access to public infrastructure and utilities, including roads and footpaths as such complies with criteria for inclusion under 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 D9 (PA site Ref. COS RES 14) 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 D9 (PA site Ref. COS RES 14) 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.

Dáire McDevitt
Senior Planning Inspector
23rd June 2023