



An  
Bord  
Pleanála

## Inspector's Report ABP-316700-23

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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>	Ladyswell, Thomastown, Co. Kilkenny
<b>Planning Authority</b>	Kilkenny County Council
<b>Planning Authority Reg. Ref.</b>	KK-C205-8
<b>Appellant(s)</b>	James & Mary Brennan
<b>Inspector</b>	Paul O'Brien

## 1.0 Site Location and Description

- 1.1. The appeal refers to a large site towards the western side of Thomastown, Co. Kilkenny. The site forms part of a larger landholding.
- 1.2. The site is almost rectangular in shape and does not directly adjoin any public road with sites/ fields separating it from the public road.

## 2.0 Zoning and Other Provisions

- 2.1. The subject site is located within the Thomastown 'Plan Boundary' lands, as part of the Thomastown Local Area Plan 2019. The site is zoned 'New Residential' and which allows for the development of housing on these lands. The site is also located within an area designated M1 – Masterplan Area.
- 2.2. Movement and Transport Objective 1.5 refers to the following:  

'To provide an enhanced pedestrian and cycle network in Thomastown including the provision of footpath improvements to ensure ease of access to public transport, the town centre, heritage sites and other recreational facilities including a green link from Ladyswell Street to the Train Station through the masterplan lands identified in Chapter 11'.
- 2.3. The site is undeveloped at present and is in agricultural use, as are most of the adjoining sites on the western side of Thomastown.
- 2.4. The sites are not in or adjacent to an Architectural Conservation Area (ACA) and there are no protected structures and/ or National Monuments on or adjacent to the sites.

## 3.0 Planning History

- 3.1. PA Ref. 18/107 refers to a September 2018 decision to grant permission for a Primary Healthcare centre on lands to the east of the subject site.
- 3.2. PA Ref. 21/553 refers to an August 2018 decision to grant permission for an extension to the healthcare centre.

## **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. The land, which form part of a larger landholding, are not vacant/ idle as it is in agricultural use and forms an important part of the farming business.

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

5.1. The Local Authority determined that part of the site was in scope. The site is zoned for residential development, and no restrictions apply.

## **6.0 The Appeal**

### **6.1. Grounds of Appeal**

The following points were made in support of the appeal:

- The lands form part of a larger landholding and is zoned for New Residential development.
- The land is in agricultural use and is not idle.
- Liability for the RZLT would reduce the economic viability of the farm business in operation here.

### **6.2. Planning Authority Response**

- No further comment.

## **7.0 Assessment**

7.1. The comments raised in the appeal are noted. The sites are suitably zoned for residential development and no issues in relation to services have been raised. The site forms part of a larger landholding and which has connections to the existing road network in the area.

7.2. There are no exemptions from inclusion on the RZLT maps on the basis of the land been used for agricultural purposes.

7.3. I therefore consider that the site should remain for inclusion on the Residential Land Tax Maps as the site is suitably zoned for residential development and there is no reason as to why development cannot take place here.

## 8.0 Recommendation

8.1. I recommend that the board confirm the determination of the Local Authority and that the indicated sites be retained on the map.

## 9.0 Reasons and Considerations

9.1. The appellant requested that their sites be removed from the map due to the fact that the site is in agricultural use. There are no exemptions from inclusion on the map on the basis of agricultural use of lands and the site therefore satisfies 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 professional 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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Paul O'Brien  
Planning Inspector

16<sup>th</sup> June 2023