

Inspector's Report ABP-316716-23

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 The Fairgreen, Rathdrum, Co.

Wicklow

Planning Authority Wicklow County Council

Planning Authority Reg. Ref. WW-RZLT-14

Appellant(s) Liam Kinsella

Inspector Paul O'Brien

1.0 Site Location and Description

- 1.1. The subject site contains an area of 0.82 hectares of lands located to the north west of a laneway and to the south west of Sunny Terrace, though not directly adjoining this street, to the west of Rathdrum, Co. Wicklow. The lands are not developed and are partially overgrown.
- 1.2. The adjoining lands are in residential use with housing developments to the north west, north east and south east with the lands to the south west in agricultural use.

2.0 **Zoning and Other Provisions**

2.1. The site is zoned R20 – New Residential in the Rathdrum Area Plan (LAP) 2017 – 2023. The zoning objective is 'To protect, provide and improve residential amenities at a density up to 20 units/ha'.

3.0 **Planning History**

3.1. There are no recent, relevant, valid applications on this site.

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 lands are in use as an 'Educational Biodiversity Precinct'. If the lands are to be retained on the map, it is requested that they be rezoned to CE – Community & Education or else T – Tourism.

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 RN and this allows for residential development. The Planning Authority have confirmed that the site can be suitably serviced therefore allowing for the development of this site for residential uses in accordance with the zoning that applies.

6.0 The Appeal

6.1. **Grounds of Appeal**

The following points were made in support of the appeal:

- Part of the sites include lands that form part of the client's residence.
- Part of the lands are in use as a wild life sanctuary, and this is related to the owner's business as a professional landscaper.
- The lands are not serviced.
- The site contains rare trees and shrubs, and it is an important biodiversity habitat.
- The site is in use for educational and community uses and is not liable to commercial rates.

6.2. Planning Authority Response

No further comment.

7.0 Assessment

- 7.1. The comments raised in the appeal are noted. The site is zoned for residential use and the Planning Authority determined that the entire site should remain on the RZLT maps. The Planning Authority state that the site can be serviced for development.
- 7.2. The landowner has outlined a number of reasons as to why the site should not be liable to RZLT. This is noted; however, the site is zoned for residential development, is located within an established urban area and the site can be serviced to enable its development for residential use.

8.0 **Recommendation**

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

9.0 Reasons and Considerations

- 9.1. The appellant requested that their site be removed from the map due to the fact that these lands were partially in residential use, formed a wild life sanctuary, is important for biodiversity and are not serviced.
- 9.2. The site is located on lands zoned for residential development and is within an area with available services and no capacity or other reasons have has been provided as to why the lands cannot be developed. The lands may be subject to LPT, and this is a matter for Revenue to decide, either the lands are subject to LPT or RZLT.
- 9.3. The lands are accessible and there is no reason why they cannot be developed in accordance with the zoning objective RN New Residential that applies to this site.

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

8th August 2023