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Bord  
Pleanála

## Inspector's Report ABP-316781-23.

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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>	Nobber, Co. Meath
<b>Local Authority</b>	Meath County Council.
<b>Local Authority Reg. Ref.</b>	MH-C89-31
<b>Appellant</b>	Joe Carthy
<b>Inspector</b>	Emma Nevin

## 1.0 Site Description

- 1.1. The site, with an area of 0.26ha, comprises a parcel of land at the eastern edge of the built-up area of Nobber village, Co. Meath. The surrounding land use includes a mixed used developments including residential.

## 2.0 Zoning

- 2.1. The site is zoned commercial/town or village centre use in the Meath County Development Plan 2021-2027 under objective B1 'Commercial/Town or Village Centre', with a stated objective "To protect, provide for and/or improve town and village centre facilities and uses".
- 2.2. Under this zoning objective, the primary land use is employment generating, service and retail provision, residential use can also be considered under this zoning objective. However, with respect to residential development, the Development Plan states, "*in order to ensure the delivery of commercial uses commensurate with the status of the settlement the percentage of residential development in B1 zones shall generally not exceed 30 % of the quantum of a development site in any development proposal in Key Towns, Self- sustaining Growth Towns, Self-Sustaining Towns. Exceptions may be facilitated on a case by case basis*".

## 3.0 Planning History

- 3.1. No planning history pertaining to this site.

## 4.0 Submission to the Local Authority

- 4.1. The appellant made a submission to the Local Authority seeking to have its lands removed from the draft map on the basis that the lands have not been developed due to several economic and infrastructure factors. The appellant states that it is their intention to develop these lands in the coming years, however, no such timeframe has been indicated as part of the submission.

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

5.1. The local authority determined that the site was in scope and should remain on the map. The consideration of the submission stated that no such evidence or rationale of the economic or infrastructure factors were provided as part of the landowner's submission to the local authority to clearly demonstrate why the site should be excluded from the map.

## **6.0 The Appeal**

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

- The landholding has not been developed to date due to economic and infrastructure factors and as such should be deferred from inclusion on the RZLT map.
- The site is highly elevated on the main R162 road, opposite the fire station. Due to its proximity to the main road, and the infrastructure works involved in developing this site, it is not considered economically viable for the site owner or any potential developer to develop this site at present or in the near future.
- A significant amount of groundwork is required to excavate the site, due to its elevated nature, to ensure approval by the planning authority to allow for development and a new entrance onto the main road.
- The site is located in a heritage area and will be subject to further reviews, which the local authority has not taken into account.
- This is a small site in a rural village which does not have the demand for such development at this present time.

## **7.0 Assessment**

7.1. To satisfy the criteria as identified in section 653B of the Taxes Consolidation Act 1997, as amended, land must be zoned residential use or for mixed uses including residential. The subject site is zoned 'objective B1', 'Commercial/Town or Village

Centre', and while the primary land use is employment generating, service and retail provision, residential use can also be considered under this zoning objective.

- 7.2. Section 3.1.2 of the Residential Zoned Land Tax – Guidelines for Planning Authorities, 2022, describe permissible exclusions from the map, including where land located within mixed use zones, which permit a variety of uses including residential, should only be considered to be in scope for the tax where they are vacant or idle. The subject site is zoned for mixed use, including residential and is undeveloped, therefore being vacant/idle. As such, the site falls within scope of the land use zonings applicable to the RZLT.
- 7.3. The appellant states that the elevated nature of the site will result in infrastructure factors pertaining to the future development of this site, however, I consider that the sloping nature of this site will not preclude the provision of dwellings, as per section 653B (c) of the Taxes Consolidation Act 1997, as amended.
- 7.4. The appellant states that the site is in a heritage area, however, there are no specific policies/objectives within the Meath County Development Plan 2021-2027, with respect to natural or architectural heritage pertaining to this site, that would preclude the provision of dwellings, as per section 653B (c) of the Taxes Consolidation Act 1997, as amended.
- 7.5. The demand for development in a location or economic factors associated with the development of the lands for residential dwellings does not exempt them from inclusion on the RZLT maps.

## **8.0 Recommendation**

- 8.1. I recommend that the board confirm the determination of the local authority and direct the local authority to retain the lands identified as MH-C89-31 on the map.

## **9.0 Reasons and Considerations**

- 9.1. Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Residential Zoned Land Tax – Guidelines for Planning Authorities, 2022.

9.2. The lands as identified MH-C89-31 are considered in scope of section 653B 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.*

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Emma Nevin  
Planning Inspector

10<sup>th</sup> August 2023