



An
Bord
Pleanála

Inspector's Report ABP-316799-23.

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	Kylekiproe, Portlaoise, Co. Laois
Local Authority	Laois County Council.
Local Authority Reg. Ref.	LS-C46-RZLT-10
Appellant	Solus Developments Ltd.
Inspector	Irené McCormack

1.0 Site Description

1.1. The site comprises 2.24ha. of lands at Kylekiproe, Portlaoise, Co. Laois.

2.0 Zoning

2.1. The Laois County Development Plan 2021-2027 was adopted on 25th January 2022 and came into effect 8th March 2022.

2.2. The land is zoned Town Centre (Primary / Core Retail Area in the Laois County Development Plan 2021-2027 and the Portlaoise LAP 2018-2024.

2.3. Zoning Objective - *To protect and enhance the special physical and social character of the existing town centre and to provide for and improve retailing and commercial activities.*

3.0 Planning History

3.1. Site

None

4.0 Submission to the Local Authority

4.1. The appellant made a submission to the Local Authority seeking to have the lands excluded because they are used for agricultural purposes.

4.2. The development of the lands is dependent on the Courts Service, which owns the adjoining lands constructing a section of a planned distributor road and well as footpaths and cycleways.

4.3. A masterplan is required, residential development would be premature.

4.4. The mapping process should be deferred for two years, and the PA should engage with the applicant.

5.0 Determination by the Local Authority

5.1. The local authority determined that the lands are not exempt for the tax.

5.2. The lands are accessible.

5.3. No planning application has been made by the Court Services, or approved by the PA, for the type and extent of enabling infrastructure referred to.

5.4. The PA does not accept the lands are being used for agriculture.

6.0 **The Appeal**

6.1. **Grounds of Appeal**

- The appellant made a submission to the Local Authority seeking to have the lands excluded because they are used for agricultural purposes.
- The development of the lands is dependent on the Courts Service, which owns the adjoining lands constructing a section of a planned distributor road and well as footpaths and cycleways.
- The landowner does not disagree that the lands are accessible from a public throughfare. However, the current access is not suitable to achieve planning permission and will require part of the internal road to be constructed to facilitate development.
- Any development will need a masterplan and will likely include a large element of commercial for which there is little demand for this reason any residential development as this location is premature.
- Statement that mapping process should be deferred for two years, and the PA should engage with the applicant.

7.0 **Assessment**

7.1. The legislation clearly sets out that land in scope will be zoned for residential development or a mixture of uses including residential; be serviced or have access to servicing by water, wastewater, road, footpath and public lighting; and not be affected by contamination or significant archaeological remains which would preclude development taking place.

7.2. The fact that the lands are in agricultural use does not qualify for omitting the lands from the map under section 653B.

7.3. Regarding access to the lands, the guidelines state:

Road access -In considering road access, the Planning Authority must take into account the ease of access to existing road infrastructure by the identified lands. Construction of significant sections of new road access across other landholdings, should be discounted with the exception of Local Authority owned lands, where use and access are a matter for the authority.

Where provision has been made, but not yet constructed for road and pathway access through Local Authority consenting processes, then lands can be considered in-scope, where the process of tendering for construction of the permitted road or pathways has commenced.

- 7.4. This land is accessed directly from the Southern Circular Road. On this basis, it is reasonable to consider the lands to be 'connected' or 'able to connect' to the existing road network.
- 7.5. The appellant contends that that the development of the lands is dependent on the Courts Service, which owns the adjoining lands constructing a section of a planned distributor road and well as footpaths and cycleways. The PA states that no planning application has been made by the Court Services, or approved by the PA, for the type and extent of enabling infrastructure referred to by the appellant. Notwithstanding, I am satisfied that the site is located on lands that form part of the zoning map for Portlaoise Town with direct access to a public road network and not dependent on enabling works associated with any adjoining development.
- 7.6. The LA raised no concerns regarding access to the necessary public infrastructure and facilities including road and footpath access, public lighting, foul sewer, surface water drainage and water supply and it is therefore to be expected that the site is suitable for development of residential units in accordance with the zoning that applies.
- 7.7. Regarding any development management requirements necessary to facilitate development, it is reasonable to expect such works to be included as part of any future planning application. This is not a matter for the RZLT.
- 7.8. Regarding request to differ the tax, the Board has no role in relation to the date the tax becomes due. Similarly, the master planning of the site does not fall within the scope of the RZLT.

7.9. The appeal grounds do not raise any exclusions that would apply to the subject lands and warrant its removal from the map, with reference to the Taxes Consolidation Act 1997 as amended and the RZLT Guidelines.

8.0 Recommendation

8.1. I recommend that the Board confirm the determination of the local authority and direct the local authority to include the site 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 Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered in scope for the purposes of the RZLT map.

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.

Irené McCormack
Senior Planning Inspector

11th August 2023