



An
Bord
Pleanála

Inspector's Report ABP-316806-23.

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	Main Street, Ballylynan, Co. Laois
Local Authority	Laois County Council.
Local Authority Reg. Ref.	LS-C46-RZLT-7
Appellant	Margaret Murphy
Inspector	Irené McCormack

1.0 Site Description

1.1. The site comprises lands at Rahin, Ballylynan, Co. Laois. The site is identified as 0.46ha. in area.

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 R1 – Established in the Laois County Development Plan 2021-2027.

2.3. R1 Zoning Objective - *To protect and enhance the amenity of developed residential communities.*

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 stating the lands are being farmed by her son.

5.0 Determination by the Local Authority

5.1. The local authority determined that the sites were in scope and should remain on the map. The local authority consideration stated that land is zoned Residential.

5.2. In relation to the current agriculture the lands are in scope.

6.0 The Appeal

6.1. **Grounds of Appeal**

- Request for lands be reassessed as the lands are being actively farmed.
- Reference made to the residential zoning on this small irregular parcel of land.

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. The land use zoning assigned to the lands is statutory function of Laois County Council and not a matter for the Board.
- 7.4. 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.
- 7.5. The site is located on lands that form part of the Ballylynan settlement. The land parcel is located immediate to the village settlement where services exist including footpath and it is therefore to be expected that the site is suitable for development of residential units in accordance with the zoning that applies.

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