

Inspector's Report ABP-316825-23

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 Browneshill Road, Carlow, Co. Carlow

Planning Authority Carlow County Council

Planning Authority Reg. Ref. CLW-C27-14

Appellant(s) Mary Boaile

Inspector Paul O'Brien

1.0 Site Location and Description

- 1.1. The subject site is located to the south of the Browneshill Road, which is located approximately 2.1 km to the east of Carlow town centre. The site is mostly in agricultural use and under grass. There is a detached house and agricultural buildings on the northern side of the site/ south of the public road. The site has a stated area of 3.53 hectares.
- 1.2. The Paddocks is a residential development located to the west of the site, and newly constructed housing is located to the south with more established housing located to the north of the public road.

2.0 **Zoning and Other Provisions**

- 2.1. The Carlow County Development Plan 2022 2028 was adopted in May 2022 and came into effect on the 4th of July 2022. Carlow town is included within this plan and a separate town plan is proposed over the life of the County Development Plan that will encompass the environs of the town.
- 2.2. The site is located outside of the 'Carlow Town Council Boundary' and the lands are not zoned. The site is not therefore subject to residential or mixed-use zonings.
- 2.3. The site was within 'Residential 2' lands of the Joint Spatial Plan for the Greater Carlow Graiguecullen Area 2012 – 2018. This plan was extended up to the 4th of November 2022.

3.0 **Planning History**

3.1. None.

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 for the following reasons:
 - The lands are in agricultural use and are not vacant.

5.0 **Determination by the Local Authority**

- 5.1. The Local Authority recommended that the site be retained on the maps for the following reasons:
 - The site is zoned for residential development.
 - It is reasonable to consider that the site can be serviced.
 - There is nothing on the land such as contamination, archaeology or historic remains that would prevent the development of the site.
 - There are no exemptions for agricultural uses.

6.0 The Appeal

6.1. Grounds of Appeal

The land is in agricultural use and there is no desire to sell the site or develop it.

7.0 Assessment

7.1. The site is located on lands that are outside the development boundary of Carlow and is not zoned according to the Carlow County Development Plan 2022 – 2028. I therefore consider that the site should be omitted from the map.

8.0 Recommendation

8.1. I recommend that the board omit these lands from the map.

9.0 Reasons and Considerations

9.1. The subject lands are not zoned for residential uses. Therefore, the site does not satisfy 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 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

12th June 2023