



An
Bord
Pleanála

Inspector's Report

ABP-316874-23

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 Map
Location	Mount Dudley House, Monastery Road, Roscrea, Co. Tipperary
Local Authority	Tipperary County Council
Local Authority Reg. Ref.	RTZLT057
Appellant	Denis Sharpe
Inspector	Frank O'Donnell

1.0 Site Location and Description

- 1.1. The site is located between the R445 Regional Road (Limerick Road) and the R491 Regional Road (Shinrone Road). The site comprises of farmland, a farmyard/ farm sheds and a dwelling. The site has a stated area of c.6.5 hectares. The existing dwelling house on site (Mount Dudley House), is listed as a Protected Structure in the Tipperary County Development Plan, 2022 to 2028, see Appendix 4 Built Heritage, ref. no. TRPS964.
- 1.2. See also the following concurrent RZLT Appeals which relate to the same landowner/ landholding:
 - ABP-316869-23. (LA Reg. Ref. no. RZLT055).
 - ABP-316871-23. (LA Reg. Ref. no. RZLT056).
 - ABP-316877-23. (LA Reg. Ref. no. RZLT058).
 - ABP-316879-23: (LA Reg. Ref. no. RZLT059).

2.0 Zoning and other provisions

- 2.1. The subject site is ascribed the following zoning provisions in the Roscrea Local Area Plan, 2012 to 2018 (as extended):
 - Existing Residential
 - New Residential Local Density Priority 1
 - Serviced Sites, Priority 1
 - Serviced Sites, Priority 2
- 2.2. The Tipperary County Development Plan 2022 to 2028 came into effect on 22/08/2022. As per Section 4.2.1 of the Tipperary County Development Plan, the following is stated in relation to the status of Town Development Plans and LAPs:

'4.2.1 Town Plans:

The settlement strategy has identified 12 towns in Tipperary. Town Development Plans are currently in place for seven of these towns, with two towns subject to LAPs. As stated in the Core Strategy, the current Town

Development Plans and LAPs will remain applicable until they are replaced with LAPs, in accordance with the framework and timeline as set out in Table 4.2.'

- 2.3. The zoning of the site under the Roscrea Local Area Plan, 2012 to 2018, (as extended) therefore remains in effect.
- 2.4. The DRAFT Roscrea Local Area Plan, 2023 to 2029, is currently in preparation and was placed public display from 24th February 2023 to 11th April 2023.
- 2.5. Under the DRAFT Roscrea Local Area Plan, 2023 to 2029, the subject site is zoned, as follows:
 - Existing Residential
 - Strategic Reserve
- 2.6. It is noted that the lands further to the west are zoned 'Town Environs' in the DRAFT Roscrea Local Area Plan, 2023 to 2029, and that an indicative 'Proposed Relief Road Corridor' lies further to the west of same.

3.0 Planning History

- 3.1. Planning History on the subject site:
- 3.2. 08510182: Denis Sharpe. Planning permission for an overground slurry storage tank. Permission was Granted on 26/05/2008 subject to 14 no. conditions.

4.0 Submission to the Local Authority

- 4.1. The appellant made a submission to the Local Authority seeking to have its land removed from the draft map. A summary of the main point raised in the submission is as follows:
 - The land is not serviced and is vital to the viability of the dairy farm as it is joining the farm yard.
 - The land has been farmed as a dairy farm for over 70 years and is of agricultural use only.
 - The land is also hilly and only suitable for grazing.
 - The area is industrial around here also across the road

- Therefore it is not liable for RZLT.

The Local Authority provide the following Summary of Submission:

- This is a residential dwelling, and as such is not liable for RZLT.
- Farm land and farm sheds.
- Hilly Terrain and tree covering.

5.0 Determination by the Local Authority

- 5.1. It is reasonable to consider that the land may have access, or be connected, to services and is therefore in-scope for the RZLT pursuant to Section 653B of the Finance Act 2021.
- 5.2. Note: In respect of the residential element of the land, to which TYLA00003154 applies, this is land that is zoned solely or primarily for residential use with access to all services, and therefore must remain on this RZLT Final Map, but will not be subject to the RZLT if liable to Local Property Tax. The extent of ground which is considered to form part of the residential property is not a matter for consideration by the Local Authority. This is a matter for disclosure by the landowner to the Revenue Commissioners.
- 5.3. Note: In respect of the land to which TYLA00005164, TYLA00005420, TYLA00003303 and TYLA00005421 applies, where the land is zoned solely or primarily for residential use, the use of the land for farming is not a use which is precluded from the RZLT under the provisions of Section 653B (i) of the Finance Act 2021.
- 5.4. The Local Authority determined that the site was in scope and should remain on the map.

6.0 The Appeal

6.1 Grounds of Appeal

- 6.2. The Grounds of Appeal are summarised below.
- The land does not have access.

- The land is not connected to public infrastructure and facilities required for residential development.
- There is no service capacity available sufficient to allow housing to be developed.
- The land is affected in terms of its physical condition by considerations which might affect the provision of housing. It is thus not in scope for the RZLT pursuant to Section 653B9b) of the Finance Act, 2021.
- We reserve the right to furnish the Board with further information as shall arise in connection with this appeal.

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 ascribed the following zoning provisions in the Roscrea Local Area Plan, 2012 to 2018 (as extended), Existing Residential, New Residential Low-Density Priority 1, Serviced Sites Priority 1 and Serviced Sites, Priority 2. All of the said zonings facilitate residential development.
- 7.2. I am satisfied that access to the lands can be facilitated via the R445 Regional Road (Limerick Road) and the R491 Regional Road (Shinrone Road).
- 7.3. Uisce Eireann, as per the Report dated 20/01/2023, confirm the presence of an accessible of a water main in the public road (R491 Mill Road) in close proximity to the site/ land parcel, i.e. 15m away via the road.
- 7.4. No water supply capacity issues are raised by Uisce Eireann as per their Report dated 20/01/2023.
- 7.5. It is noted the Roscrea water resource zone (WRZ ID: 2900SC0002) is stated to have Capacity Available - LoS improvement required (Capacity Available - LoS improvement required means '*Capacity Available to meet 2032 population targets - Level of service (LoS) improvement required. Leakage reduction and/or capital investment will be required to maintain/improve levels of service as demand increases. These proposals will be developed & prioritised through the National Water Resources Plan and investment planning process*').

- 7.6. I am satisfied there is a viable water supply/ connection available in proximity to the site and that therefore the site can be reasonably serviced in terms of water supply.
- 7.7. Uisce Eireann, as per the Report dated 20/01/2023, confirm the presence of an accessible of waste water sewer in the public road (R491 Mill Road) in close proximity to the site/ land parcel, i.e. 17m away via the road.
- 7.8. No wastewater capacity issues are raised by Uisce Eireann as per their Report dated 20/01/2023.
- 7.9. It is noted the Roscrea Wastewater Treatment Plant (WWTP) (Ref. D0025) has an Amber status on the Uisce Eireann Wastewater Treatment Capacity Register published in June 2023. Amber status means there is potential spare capacity and that applications to be considered on an individual basis considering their specific load requirements.
- 7.10. I am satisfied there is a viable wastewater connection available in proximity to the site and that therefore the site can be reasonably serviced in terms of wastewater.
- 7.11. Uisce Eireann, in the Report dated 20/01/2023, highlight the proximity of the site to the existing Wastewater Treatment Plant (WWTP) to the northern boundary of the site and indicate that there is potential for future residential development on this site to be impacted by odour and noise nuisance that may be generated from a WWTP.
- 7.12. The comments of Uisce Eireann are noted. In my opinion, any such potential future nuisance which may arise does not preclude residential development on the subject lands.
- 7.13. It is noted there is an existing public footpath and public lighting located along the north-west side of the R445 Regional Road (Limerick Road) along the south-west site boundary/ road frontage. There is an existing public footpath and public lighting located along the northern side of the R491 Regional Road (Shinrone Road) opposite the northern site boundary/ road frontage.
- 7.14. It is reasonable to consider that the lands may have access, or be connected, to public infrastructure and facilities, including roads and footpaths and public lighting.
- 7.15. Part of the overall site, in addition to open grassland, includes some tree cover and some hilly terrain. The presence of tree cover does not, in my opinion, preclude the provision of residential development on the lands. Similarly, the gradients on site are

not, in my opinion, such that would preclude the provision of residential development on the lands. I am satisfied that the land, in terms of its physical condition, is not affected by considerations which would preclude the provision of residential development.

7.16. Mount Dudley House is listed as a Protected Structure in the Tipperary County Development Plan, 2022 to 2028, see Appendix 4 Built Heritage, ref. no. TRPS964, this does not preclude residential development on the subject lands.

7.17. There is no requirement in this instance to seek Further Information, as per the provisions of Section 653J 3) c) of the Act.

8.0 Conclusion

8.1. The site is within an established urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes. The site does satisfy the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

9.0 Recommendation

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

10.0 Reasons and Considerations

10.1. The lands identified as RZLT057 (TYLA00003154, TYLA00005164, TYLA00005420, TYLA00003303, TYLA00005421), meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

10.2. The lands can be accessed from the public road and can be connected to public infrastructure and facilities, including footpaths and public lighting.

10.3. There is existing available Water and Wastewater infrastructure proximate to the subject lands and no capacity or supply issues have been raised by Uisce Eireann.

- 10.4. The land, in terms of its physical condition, and in particular, the existing site topography and the presence of tree cover, is such that it does not preclude the provision of residential development.
- 10.5. The Grounds of Appeal do not support a different conclusion in relation to this matter.
- 10.6. I confirm that this report represents my professional planning assessment, judgement and opinion on the matter assigned to me and that no person has influenced or sought to influence, directly or indirectly, the exercise of my professional judgement in an improper or inappropriate way.

Frank O'Donnell
Planning Inspector

19th July 2023