



An
Bord
Pleanála

Inspector's Report ABP-316912-23.

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

Knockmuldowney, Co. Sligo

Sligo

Sligo County Council.

Local Authority Reg. Ref.

RZLT 38

Appellant

Ravensilver Limited.

Inspector

Dáire McDevitt

1.0 Site Description

- 1.1. The appeal lands (Parcel ID SOLA Mix 23-0) are located at Knockdowney in Co. Sligo. No details are provided regarding site area.

2.0 Zoning

- 2.1. The site is zoned for mixed use in the land use zoning map (Mini Plan for Ballysadare) contained the Sligo County Development Plan 2017-2023 which has been extended to July 2024 where residential development is permitted in principle.
- 2.2. There are no protected structures, national monuments or any other similar item indicated on the development plan maps.

3.0 Planning History

- 3.1. None included in the local authority assessment.

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 a certification of Completion was lodged with the local authority and should be excluded under section 635O(5)

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. As there was record of a certification of completion being lodged and the that the requirements for CCC was introduced in 2014 and that the property has been substantially complete but vacant for over 10 years. Therefore exclusion under section 653O(5) does not apply and the site should remain on the draft map.

6.0 The Appeal

- 6.1. **Grounds of Appeal**

- The appellant submits that the site should be excluded under section 653O(5) as a certification of completion was lodged with the local authority. And that they are currently in discussion with the Local Authority to deliver housing on the subject lands for social housing.

7.0 Assessment

The appellant submits that the site should be excluded under section 653O(5) as a certification of completion was lodged with the local authority and that they are currently in discussion with the Local Authority to deliver housing on the subject lands for social housing.

Under section 653J the board's role in the current appeal is to review the determination of the local authority under section 653E which is based on the application of the relevant criteria set out in section 653B of the act for inclusion on the RZLT map. The legislation does not give the board a role in determining whether a site is a 'relevant site' by applying the provisions of section 653O or whether a site is ultimately liable for a charge under the RZLT. This position is consistent with the Residential Zoned Land Tax- Guidelines for Planning Authorities June 2022 which clearly sets out in section 3.3.2 the restrictions to considering criteria for inclusion. This states that 'in considering appeals, An Bord Pleanála is restricted to considering the grounds of appeal, the determination of the local authority on the submission made during public display period, and any additional information on the servicing or use of the land which the Board may seek from the landowner, Local Authority or stakeholders identified in article 28 of the 2001 regulations. In assessing any appeal, the Board is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only".

Whether the site complies section 653O or not does not fall within the remit of this report. The role of An Bord Pleanála in this instance is restricted to considering compliance with the qualifying criteria set out in section 653B. The grounds of appeal have not raised compliance with Section 653B of the Act for their inclusion on the RZLT map. Therefore the appeal should be dismissed and the lands retained on the RZLT map as it meets the criteria for inclusion under section 653B.

7.1. Conclusion

The site is located on lands zoned mixed use where residential use is permitted in principle. The grounds of appeal have not raised compliance with Section 653B of the Act for their inclusion on the RZLT map. The lands should be retained on the RZLT map as it meets the criteria for inclusion under section 653B of the Taxes and Consolidation Act 1997 as amended (as introduced by the Finance Act 2021) for its exclusion.

8.0 Recommendation

- 8.1.** I recommend that the board confirm the determination of the local authority and that the lands (Parcel ID SOLA Mix 23-0) be retained on the map.

9.0 Reasons and Considerations

The lands (Parcel ID SOLA Mix 23-0) are located on lands zoned mixed use where residential use is permitted in principle. The grounds of appeal have not raised compliance with Section 653B of the Act for their inclusion on the RZLT map. Therefore the appeal should be dismissed and the lands retained on the RZLT map as it meets the criteria for inclusion under section 653B of the Taxes and Consolidation

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.

Dáire McDevitt
Senior Planning Inspector
15th June 2023